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County of Contra Costa, California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2000

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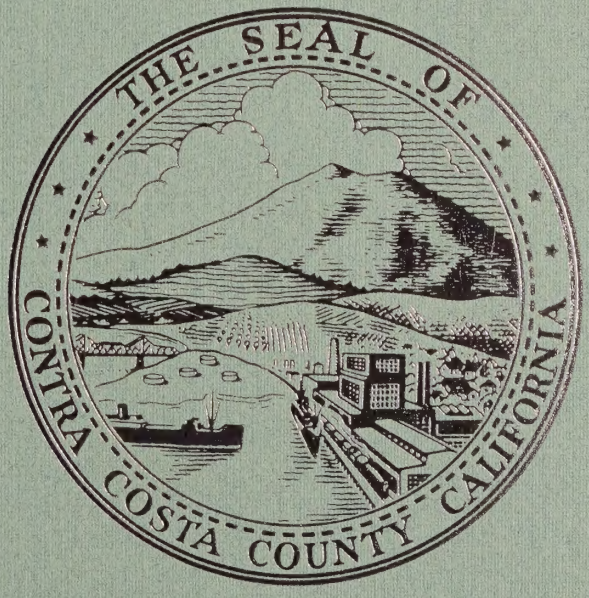

County of Contra Costa, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2000

Kenneth J. Corcoran, Auditor-Controller

COUNTY OF CONTRA COSTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

INTRODUCTORY SECTION

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Contra Costa County

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Auditor-Controller

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December 4, 2000

Members of the Board of Supervisors and
Citizens of Contra Costa County:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year of 1999-2000 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and its financial transactions. The CAFR is organized into three sections:

- The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

- The Financial Section includes the audited general-purpose financial statements, its notes thereto, supporting statements necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles and the independent auditor's report on the general-purpose financial statements.

- The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all the funds and account groups of the primary government as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable or other organizations for which the nature and significance of the relationship with the primary government are such that exclusion would make the enclosed financial statements misleading or incomplete. By this definition, the reporting entity includes 48 component units: the Contra Costa County Public Facilities Corporation, the County of Contra Costa Public Financing Authority, the Housing Authority of Contra Costa County (included as of and for the year ended March 31, 2000), the Contra Costa County Redevelopment Agency, the Contra Costa County Employees' Retirement Association (included as of and for the year ended December 31, 1999), the Contra Costa Children and Families Commission; and 42 County Special Districts and Service Areas.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college district, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transportation Commission, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations that handle their own fiscal affairs and for which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying general purpose financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full-range of services contemplated by statute. These services include public protection, highways and streets, sanitation, health and social services, planning and zoning and general administrative services.

ECONOMIC CONDITIONS AND OUTLOOK

Contra Costa County was incorporated in 1850 as one of the original 27 counties of the State. It is one of nine counties in the San Francisco-Oakland Bay Area. The County covers about 733 square miles; the western and northern shorelines are highly industrialized, while the interior sections are suburban/residential, commercial and light industrial.

The County has a general law form of government. A five member Board of Supervisors, each elected to four year terms, serves as the legislative body. A County Administrative Officer is appointed by the Board and runs the day-to-day business.

Population and job growth projections remain positive. As of January 1, 2000, the County's population was estimated at 930,025, an increase of 16.6 percent since 1990. A study prepared by the Association of Bay Area Governments projects a 22.1 percent increase in population and a 59.0 percent increase in jobs between 2000 and 2020.

The State's economy continues to be robust. This is supported by current unemployment statistics, which indicate the State's overall jobless rate remained at 5.3 percent in June 2000, the same as it was one year earlier.

The County's June 2000 jobless rate remained at 3.1 percent, the same as it was one year earlier. Consistent with historical performance, it was also significantly below the State-wide average of 5.3 percent. The County's economy is very diverse; major industries include petroleum refining, steel manufacturing, chemicals, electronic equipment, paper products, services and food processing. The combination of the above factors contributes to Contra Costa's consistent ranking as a leading county in both per capita and household income.

MAJOR INITIATIVES AND SERVICE EFFORTS AND ACCOMPLISHMENTS

The following are some of the County's major initiatives and service efforts and accomplishments.

General Government

- The Department of Information Technology (DoIT) has been very active, both directly and indirectly, in improving the efficiency and effectiveness of County operations and services through the use of new technologies. In 1999 it continued its work to insure that the County would avoid the Year 2000 computer problem. DoIT staff, in concert with the Sheriff's Office of Emergency Services (OES), produced a series of live television programs in partnership with the County's cable television network, to alert and educate County citizens on preparations for Year 2000 issues. These programs included presentations by County department staff, local utility and communications companies, and local community-based organization representatives. Because of DoIT's early leadership, the department achieved a high profile statewide and provided assistance to other agencies. As a result of this preparation no disruptions occurred, and each department took the opportunity to review their technological portfolio.

  In 1999, the County's Wide Area Network (WAN) transported over forty trillion characters of information each month and servers processed over six million transactions each month. With 100 percent availability as its goal, the 1999 outcome was 99.85 percent availability for the WAN and 99.99 percent availability for server processing.

  The entire department migrated to "thin client" technology, creating centralized standards and software, reducing computer operating costs by 40.0 percent.

  DoIT inventoried use of technology in the County and found, as of March 2000, that there were 5,206 desktop computers, 148 servers, and 19,494 licenses for software.

  The DoIT executive briefing for County decision makers and employees was "New Solutions to Classic Problems." This program brought technology leaders, including Government Technology Magazine, Dell, Xerox, Cisco Systems, and Microsoft to look at new ways to tackle traditional government responsibilities.

- The County has begun to implement e-commerce. Departments currently implementing e-commerce include Animal Services, Assessor, Building Inspection, DoIT, Library, Public Works, and Treasurer-Tax Collector. The Clerk-Recorder has already implemented e-commerce.

- The County's Geographical Information System (GIS) is rapidly expanding and incorporating new data overlays, combining traditional land use information with data needs for social services, health, and crime prevention.

- Library service was significantly enhanced. The Oakley/Freedom High School Joint Use Library opened on August 3, 1999. This was a joint project between the County Library and the Liberty Union High School District. The Oakley Public Library was moved from a 1,200 sq. foot facility into the new High School Library at Freedom High School, which is a 6,000 sq. foot facility. State funding of $350,000 allowed the Library to double the size of the collection, buy the necessary computers, furniture and shelving to furnish the public library section of the Library and to make some building modifications. The hours of operation were also increased and the result has been a 91.0 percent increase in circulation.

  The San Pablo Library opened in a newly renovated facility in November 1999. The new facility is located in the International Marketplace, previously known as the El Portal Shopping Center. County Library staff worked closely with the City of San Pablo staff to create a new and attractive library in a remodeled Safeway store. The Library increased in size from 6,000 sq. feet to 8,000 sq. feet and is now in a more central location.

  The Library received a major boost to its training program through the Gates Library Initiative (GLI) and the state-sponsored InFoPeople Project. GLI's two grants provided monies to purchase 11 computers for a new advanced training lab at the Central Library in Pleasant Hill, and 4-6 computers each for four eligible libraries: Antioch, Bay Point, Pittsburg, and San Pablo. InFoPeople supplemented the Gates Library Initiative with funds to purchase 10 additional computers and a high-end projection unit for the Training Lab. The grant specifies that the Training Lab is for staff proficiency training, public literacy training, and public Internet instruction. The public has access when the lab is not in use for staff development and public literacy training.

  The Board of Supervisors approved $581,000 to augment materials and collections in the Library's fiscal year 1999-2000 budget. The funds were allocated to the branches based on the Library's existing allocation formula that is based 50.0 percent on circulation and 50.0 percent on population. Each branch developed a spending plan based on the needs of the community. A particular emphasis was placed upon materials for children, including books, picture books and easy readers. Funds were also allocated to purchase material to support the Library's literacy program. This fund augmentation is expected to greatly increase circulation and customer satisfaction in the coming year.

  The goal of the new Contra Costa Reads! 2000 Program is to promote reading and learning among young people and to reinforce the importance of libraries as a resource for life-long learning. Co-sponsored by Pacific Bell, the program is designed to give every second grader in the library service area a library experience and a library card by the end of 2000, and to encourage the students and their parents to use the library services. As of June 2000, 12,580 students in 629 classes at 131 schools have been visited by library staff. 3,200 library cards have been issued resulting in 85.0 percent of second grade children now having a library card.

  Project Second Chance expanded the literacy tutorial program. Through expanded availability and use of technology, more than 100 students received individualized instruction in the use of personal computers equipped with software appropriate for literacy students. The program's professional staff and volunteer tutors became increasingly more effective at helping adults with learning disabilities meet their reading and writing goals.

  The Library selected and installed a software filtering system for the Children's Internet Personal Computers. The system provides filtered access for children in response to the concerns of parents about objectionable materials on the Internet.

- The Clerk-Recorder Department is the e-commerce leader in Contra Costa County. The Department has developed and implemented technologies to allow customers to order copies of official documents over the Internet (official documents include vital records, real property documents, Fictitious Business Name Statements, etc.). This public service has been available via its web site for more than 18 months (since March 1999), and it has been remarkably successful without any promotion. Currently the e-commerce requests are "turned around" within 48 hours.

  The Clerk-Recorder Department expanded their computer system to allow the Assessor's Office to access the Recorder's official documents through the WAN. In the past, the Assessor had a copy machine in the Recorder's Office and manually photocopied the records each day for their use. Now they are able to access the same records via the WAN, through a secure connection. This program saves the Assessor time, equipment, and paper, at very little cost.

  The Recorder's Office currently has a beta test program in progress to allow for electronic submission of documents for recording. Utilizing several security measures (thumbprint identification, encryption, public/private keys), the Recorder's Office will be ready to move toward paperless recording when legislation allows it. The Recorder's Office has been striving toward this goal as part of their overall technology program since 1996. It is one of the final steps in creating a truly "paperless" front office.

  For the eleventh consecutive election (since November 1997), the Elections Office posted real time election results on its web site. Voters could also look up their polling place (and view a map to it). This reduced phone calls on Election Day and made it easier for voters to find their polling place.

  The Elections Office participated in a mock on-line Internet voting trial during the November 7, 2000 general election (one of four counties selected by the Secretary of State to test this system). This is an important step in modeling how an Internet based voting system could work.

- The Offices of Clerk-Recorder, Assessor, and Tax Collector have adopted barcode technology to facilitate timely and accurate processing of their records.

- Major new facility development for government operations that will commence in fiscal year 2000-2001 include the following:
  - A new family law court building for five courts.
  - A new ambulatory care facility and clinical laboratory for the Contra Costa Regional Medical Center.
  - A new East County Employment and Human Services building.
  - Replacement for Juvenile Hall.
  - Replacement for the County animal shelter.

- Building construction in Contra Costa County continues to rise with nearly 60,000 inspections for nearly 11,700 permits prompting an 8.79 percent increase in the County's assessed valuation.

- The Community Development Department has produced a city-county inventory of under-developed land in an effort to focus new development in areas of existing infrastructure capacity.

- The Assessor, assisted by County Counsel, has successfully withstood challenges of refinery tax appeals and tort claims, saving millions of dollars in judgments and legal fees.

- The County, through Public Works and Community Development Departments, has participated in over $100 million of improvements in State Route 4.

Public Protection

- The Office of the District Attorney continues to hold a higher conviction rate (97.1 percent) than the statewide rate (95.3 percent).

- The Office of the Sheriff established community beats in the North Richmond, El Sobrante and Bay Point areas and assigned resident deputies to the Discovery Bay, Rodeo and Contra Costa Centre areas of unincorporated Contra Costa County. These community beat and resident deputy programs expand patrol services and increase the positive interaction between law enforcement and the communities served.

  To enhance the interaction between law enforcement and local schools and students, one School Resource Officer was assigned to Verde Middle School through a Federal COPS grant, and another was assigned to Monte Vista High School with funding from the Board of Supervisors.

  Through funding from the State Department of Boating and Waterways, the Sheriff's Marine Patrol Division removed 65 abandoned, derelict vessels and five barges from the Delta waterways.

  Automation and other system improvements resulted in the Sheriff's Forensic Services Division's ability to offer toxicology analysis that is more efficient, and to expand analytical capabilities to more types of drugs. The Forensic Services Division is in the final stages of bringing an automated method of DNA analysis on line. This method will provide genetic data that can be searched against the State's convicted offender DNA database. This system will also have the capability of providing analytical results more rapidly to law enforcement investigators.

  The Sheriff's Office of Emergency Services implemented an Area Emergency Manager Program that is tied to the Sheriff's Area Command Stations (Bay, Muir, Valley and Delta). Under this program a specific Emergency Planner is assigned to a station area and has full responsibility for working with all jurisdictions in that area on emergency preparedness.

  The Sheriff's Office of Emergency Services sponsored an Operational Area Conference for all County department heads and public safety executives from all counties and cities in the greater Bay Area. It also provided Public Information Officer training, open to all public safety, county and city staff.

  Implementation of a new automated Jail Management System (JMS) for the Sheriff's detention facilities was completed. This system includes a program that allows users to access booking photos from any remote JMS location. Technology was further enhanced in the field with the implementation of an automated report writing system in selected areas of the County for use by Sheriff's personnel.

  The Sheriff's vehicle abatement program removed 399 abandoned vehicles from the County during the year.

- The Contra Costa County Fire District has opened two new stations. Their Regional Communications Center has developed a user group to analyze and improve dispatch operations. The District is also making improvements to its telecommunications and network systems which will significantly increase the communications capabilities between both station and office locations.

Health and Sanitation

- Contra Costa Health Services (CCHS) initiated a coalition with thirty community-based organizations, public sector programs, and school districts to encourage enrollment in the Medi-Cal and Healthy Families programs. Ensuring that children and families have health benefits is an essential part of the healthcare delivery system. In addition, with Federal welfare reform, families are often not aware that when their cash aid is discontinued they continue to be eligible for Medi-Cal. Outreach education and support is being developed and coordinated so families get the assistance they need to complete the correct application to get these benefits. This effort is expected to expand in the next year through foundation funding which will target enrolling families in the various benefits available, while decreasing barriers among agencies and departments so families can get help in a seamless manner.

  CCHS operates the Service Excellence Initiative to provide high quality service with the respect and responsiveness expected by all individuals who use and work in CCHS programs. This long-term initiative will help ensure services are delivered effectively and efficiently.

  The Contra Costa Health Plan continues to maintain the strongest market share of all the local initiative Medi-Cal managed care plans in the State with over 77.0 percent of Medi-Cal beneficiaries. They've instituted on-line access between the emergency department and hospital patient records.

Public Assistance

- The Community Services Department was reorganized in 1999, combining the Head Start and the Child Development Divisions into the Family and Child Services Division. Child Start was created as a new, national model for subsidized child care, providing full-day, full-year services for low-income parents. Child Start blends the Federal Head Start program with the State Child Development program, both of which are part-day. The new Child Start program was achieved while meeting all the individual funding and eligibility requirements of these two programs. As a result of the conversion, the Department increased the number of child care/development hours available to low-income families by 1.2 million (or 31.2 percent). At the same time, the hourly cost of child care/development has been reduced by 13.0 percent. In addition, the number of full-day, full-year child care slots has been increased by 39.9 percent to allow more low-income families to seek and gain employment.

  The Department added seven child care facilities to provide services to 272 children of low-income families. The Department has increased the number of computers in the classrooms by 54.0 percent, ensuring that every classroom now has a computer available to provide children of low-income families with initial computer literacy.

- In fiscal year 1998-1999, the Board of Supervisors created the Department of Employment and Human Services, combining the Social Services Department with the Private Industry Council. The new Department was created in recognition of the growing convergence of the mission of the two former entities, driven by both the Workforce Investment Act and Federal and State welfare reform. Through the efforts of the new Department, a total of 29.0 percent of the Welfare-to-Work case load had earned income by the first quarter of 2000. The two-year savings in monthly cash grant payments is an estimated $60 million.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the County are protected from loss, theft or misuse, and that accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

The objective of the County's budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Board of Supervisors. Budgetary control is maintained at the object level for all annually budgeted funds; however, the legal level of control is at the department level. Using the County's automated accounting system, the Auditor-Controller restricts each department's expenditures to the amounts appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of new or unanticipated revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in the departments at the end of the fiscal year automatically lapse and are transferred to fund balance. The year-end fund balance, along with projected revenues, becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, 2000, and are re-appropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects Funds. Included in these Funds are the special districts governed by the Board of Supervisors and the County's blended component units.

Revenues for County governmental functions (primary government) totaled $1,050 million in fiscal year 1999-2000, an increase of 11.5 percent from fiscal year 1998-1999. The amount of revenues from various sources and the changes compared to the prior year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (Decrease) From 1998-99	Percent Change
Taxes	$ 204,383	19.5 %	$ 11,468	5.9 %
Licenses, permits, and franchise fees	20,395	1.9	4,174	25.7
Fines, forfeitures, and penalties	19,000	1.8	1,912	11.2
Use of money and property	37,956	3.6	(2,693)	(6.6)
Intergovernmental	564,289	53.8	61,381	12.2
Charges for services	169,240	16.1	24,030	16.5
Other revenue	35,020	3.3	7,737	28.4
Total	$ 1,050,283	100.0 %	$ 108,009	11.5 %

Tax revenue increased 5.9 percent compared to the prior year, primarily from increased assessed valuations and sales tax revenues.

Licenses, permits and franchise fees increased 25.7 percent compared to the prior year. There has been a continued increase from construction permits and drainage fees due to new construction projects primarily in East Contra Costa County and increased franchise fee revenue.

Fines, forfeitures and penalties revenue increased 11.2 percent compared to the prior year, primarily due to increased Vehicle Code violation revenue, consumer fraud penalties and other penalties.

Use of money and property revenue decreased by 6.6 percent compared to the prior year, primarily due to the recognition of less lease/rental revenue than in the prior year.

Intergovernmental revenue increased by 12.2 percent compared to the prior year. There was an increase in Employment and Human Services Department revenue due to increased allocations for programs such as Medi-Cal and Calworks and for program support services. There were also funded COLA increases in these programs. There was also an increase in State allocations to the Offices of the Sheriff and District Attorney to support public safety activities. General revenue increased primarily due to an increase in motor vehicle in lieu tax and AB1661 local relief revenues.

Charges for services increased 16.5 percent compared to the prior year. This was primarily due to an increase in road services charges, contract law enforcement services and Medi-Cal services.

Other revenues increased 28.4 percent compared to the prior year. This increase includes proceeds from the sale of Animal Services property.

Expenditures for County governmental purposes (primary government) totaled $1,025 million in fiscal year 1999-2000, an increase of 5.2 percent compared to fiscal year 1998-1999. Changes in levels of expenditures for major functions of the County compared to the prior year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (Decrease) From 1998-99	Percent Change
General government	$ 101,772	9.9 %	$ (7,191)	(6.6) %
Public protection	307,260	30.0	19,722	6.9
Health and sanitation	164,142	16.0	7,101	4.5
Public assistance	302,690	29.5	13,120	4.5
Education	14,216	1.4	1,388	10.8
Public ways and facilities	50,508	4.9	4,653	10.1
Recreation and culture	619	0.1	350	130.1
Debt service	60,635	5.9	(999)	(1.6)
Capital outlay	23,109	2.3	12,627	120.5
Total	$ 1,024,951	100.0 %	$ 50,771	5.2

General government expenditures decreased 6.6 percent compared to the prior year. The primary factor was a decline in plant acquisitions.

Public protection expenditures increased 6.9 percent compared to the prior year. This increase was primarily in Sheriff operations and detention and Probation. Most of the increase in Sheriff operations and detention was due to an increase in the number of employees and a cost of living increase. Most of the increase in Probation was due to an increase in expenditures for juvenile services.

Health and sanitation expenditures increased 4.5 percent compared to the previous year primarily due to increased provision for mental health services.

Public assistance expenditures increased by 4.5 percent compared to the prior year. The Employment and Human Services received an allocation increase from the State which allowed for an increase in expenditures. Most of the increased expenditures were for Foster Care payments and Food Stamp eligibility.

Education expenditures increased by 10.8 percent compared to the prior year. This was primarily due to increased library expenditures for salaries, materials and the purchase of computers and software.

Public ways and facilities expenditures increased by 10.1 percent compared to the prior year. There was increased activity for road construction, improvements, and maintenance that included increased work on the State Route 4, Bailey to Railroad and West Gap projects.

Recreation and culture expenditures increased by 130.1 percent compared to the prior year mainly due to construction of a pool in Alamo.

Debt service expenditures decreased by 1.6 percent compared to the prior year. This was primarily due to a decrease in issuance of Tax and Revenue Anticipation Notes due to a decrease in requirements from this funding source, and lower interest rates.

Capital outlay expenditures increased by 120.5 percent compared to the prior year primarily due to fixed asset acquisition by the Housing Authority.

Enterprise Operations

The County Hospital had retained earnings of $21,913,000 and the Health Maintenance Organization had retained earnings of $4,045,000, as of June 30, 2000. These amounts were after General Fund contributions of $13,955,000 and $3,901,000, respectively. The Major Risk Medical Insurance Enterprise Fund had retained earnings of $250,000. The Airport Enterprise Fund had a retained deficit of $399,000 due to an accumulation of annual operating losses, including depreciation. This deficit should be eliminated as rents are received from anticipated fixed-base operators leasing space at the Byron Airport and contractual rent increases at the Buchanan Airport. The Employee Fitness Center Enterprise Fund had maintained a retained deficit for several years. The County was obligated to fulfill the lease agreement for the Employee Fitness Center until its expiration this year. The Board of Supervisors has now closed the Center. The Regency Hills skilled nursing facility was sold in fiscal year 1997-1998 and the Fund has been closed.

Pension Trust Fund Operations

The Employees' Retirement Association's net assets held in trust were $2,987,089,000 at December 31, 1999, an increase of $350,069,000 compared to December 31, 1998. Net appreciation in the fair value of pension investments accounted for $343,669,000 of this increase.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short-term borrowing. The 1999-2000 Tax and Revenue Anticipation Notes of $88 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County has capital lease obligations under lease/purchase agreements for various County buildings and other property. Past agreements have been made principally with the Contra Costa County Public Facilities Corporation, a non-profit public benefit corporation which assists the County in financing public buildings and facilities. Beginning in fiscal year 1997-1998, most new agreements have been and will be made with the County of Contra Costa Public Financing Authority, a joint powers authority consisting of the County and the Redevelopment Agency.

Cash Management

Cash temporarily idle during the year was invested in accordance with California Government Code Sections 53600 (et seq.) which allow investment maximums of 40.0 percent in bankers' acceptances, 30.0 percent in negotiable certificates of deposit, and up to 30.0 percent in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The County Treasurer continues to have a more restrictive investment policy than required by law. The Treasurer's investment policy was approved by the Board of Supervisors. In accordance with Government Code Sections 27130-27137, an investment oversight committee has reviewed the quarterly investment reports prepared by the Treasurer. The average yield on investments for the fiscal year ended June 30, 2000, was 6.42 percent.

Risk Management

The County is self-insured for workers' compensation, general and automobile liability, medical malpractice, dental, management long-term disability and unemployment insurance. The County maintains excess insurance policies to cover workers' compensation claims from $750,000 to $10 million, and general and automobile liability claims from $1 million to $25 million ($75 million per occurrence for airport catastrophic public liability losses). The County also maintains excess insurance policies to cover medical malpractice claims from $500,000 to $11 million. In addition, the County maintains up to $550 million "All Risk" coverage (including flood insurance) with a $50,000 deductible and $350 million earthquake insurance coverage with commercial insurance carriers on all locations.

The County's Risk Management office administers claims for the various programs, provides loss prevention services and minimizes risks through various risk control strategies.

OTHER INFORMATION

Independent Audit

For over 60 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The Board of Supervisors selected the firm of Macias, Gini & Company LLP to perform the fiscal year 1999-2000 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its fiscal year 1998-1999 Comprehensive Annual Financial Report. This was the eighteenth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid only for a period of one year. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Web Site

The County maintains an Internet web site with an increasing amount of information useful to its citizens at http://www.co.contra-costa.ca.us. This document is also available there by selecting "Departments" and then "Auditor-Controller".

Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Office of the Auditor-Controller. I would like to express my appreciation to all members of the Office who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kenneth J. Coreoran
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 2000

ELECTED OFFICIALS

Supervisor, District 1	John Gioia
Supervisor, District 2	Gayle B. Uilkema
Supervisor, District 3	Donna Gerber
Supervisor, District 4	Mark De Saulnier
Supervisor, District 5	Joe Canciamilla
Assessor	Gus Kramer
Auditor-Controller	Kenneth J. Corcoran
Clerk-Recorder	Stephen L. Weir
District Attorney-Public Administrator	Gary T. Yancey
Sheriff-Coroner	Warren E. Rupf
Treasurer-Tax Collector	William J. Pollacek

APPOINTED OFFICIALS

County Administrator	Phil Batchelor
County Counsel	Victor J. Westman
County Librarian	Anne Cain
County Probation Officer	Steve Bautista
Director of Animal Services	Michael G. Ross
Director of Building Inspection	Carlos Baltodano
Director of Community Development	Dennis Barry
Director of Community Services	Tony Colon
Director of Cooperative Extension	Shelley Murdock
Director of General Services	Barton J. Gilbert
Director of Health Services	William Walker MD
Director of Human Resources	Leslie T. Knight
Director of Information Technology	Steven Steinbrecher
Director of Public Works	Maurice Shiu
Director of Employment and Human Services	John Cullen
Agricultural Commissioner-Director of Weights and Measures	Edward P. Meyer
Public Defender	David Coleman III
Veterans' Services Officer	Gary D. Villalba
Chief, Bethel Island Fire Protection District	David Wahl
Chief, Contra Costa Fire Protection District	Keith Richter
Chief, Crockett-Carquinez Fire Protection District	Jerry Littleton, Jr.
Chief, East Diablo Fire Protection District	Paul Hein
Chief, Oakley Fire Protection District	Bob Pastor

AFFILIATED ORGANIZATIONS

Administrator, Contra Costa County Employees' Retirement Association	Patricia Wiegert
Executive Director, Housing Authority of the County of Contra Costa	Robert McEwan
President, Contra Costa County Public Facilities Corporation	John E. Whalen
Executive Director, Contra Costa Children and Families Commission	Brenda Blasingame
Executive Director, County of Contra Costa Public Financing Authority	Phil Batchelor
Executive Director, Contra Costa County Redevelopment Association	Phil Batchelor

Organizational Chart of County Government

BOARD OF SUPERVISORS (E)

COUNTY ADMINISTRATOR

PUBLIC PROTECTION

AGRICULTURE-WEIGHTS AND MEASURES

ANIMAL SERVICES

DISTRICT ATTORNEY (E)
- Family Support
- Public Administrator

GRAND JURY

PROBATION

PUBLIC DEFENDER

SHERIFF-CORONER (E)
- Court Security
- Emergency Services
- Institutions

SUPERIOR COURT
(County Responsibilities)

GENERAL GOVERNMENT

ASSESSOR (E)

AUDITOR-CONTROLLER (E)

COOPERATIVE EXTENSION

COUNTY ADMINISTRATOR
- Affirmative Action
- Capital Facilities and Debt
- CCTV/Public Outreach Mgt.
- Clerk of the Board
- Information Technology
- Policy and Innovation Inst.
- Revenue Collections
- Risk Management
- Training Institute

COUNTY CLERK-RECORDER (E)
- Elections

COUNTY COUNSEL

GENERAL SERVICES
- Building and Grounds
- Central Services
- Communications
- Fleet Services
- General Property
- Purchasing
- Workfare Programs

HUMAN RESOURCES

LIBRARY

TREASURER-TAX COLLECTOR (E)

HEALTH AND HUMAN SERVICES

COMMUNITY SERVICES
- Family and Child Services Division

EMPLOYMENT AND HUMAN SERVICES

HEALTH SERVICES
- Substance Abuse
- California Children's Services
- Health Plan
- Hospital & Clinics
- Mental Health
- Public Health

VETERANS' SERVICES

GROWTH MANAGEMENT

BUILDING INSPECTION
- Housing Rehabilitation
- Land Information Systems

COMMUNITY DEVELOPMENT
- Comprehensive Planning
- Economic Development
- Redevelopment Agency
- Land Development
- Transportation Planning

PUBLIC WORKS
- Airport
- Flood Control
- Roads

SPECIAL DISTRICTS AND AUTHORITIES

EMERGENCY MEDICAL SERVICES

FIRE PROTECTION

FLOOD CONTROL AND DRAINAGE

LIBRARY

LIGHTING & LANDSCAPE

POLICE

RECREATION & PARK

SANITATION

STREETS & ROADS

AFFILIATED ORGANIZATIONS

EMPLOYEES' RETIREMENT ASSOCIATION

HOUSING AUTHORITY (1)

PUBLIC FACILITIES CORPORATION

PUBLIC FINANCING AUTHORITY

CONTRA COSTA CHILDREN & FAMILIES COMMISSION

(E = Elected)

1. Housing Authority Board of Commissioners is the Board of Supervisors

Certificate of Achievement for Excellence in Financial Reporting

Presented to

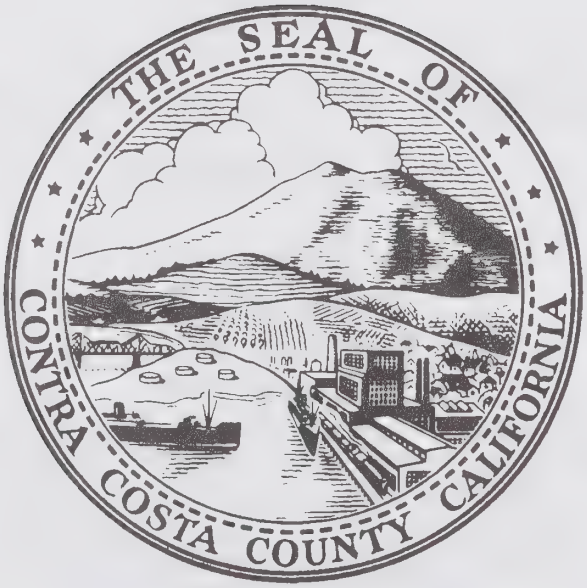
County of Contra Costa, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FINANCIAL SECTION

Macias, Gini & Company LLP
Certified Public Accountants and Management Consultants

Partners
Kenneth A. Macias, Managing Partner
Ernest J. Gini
Kevin J. O'Connell
Richard A. Green
Jan A. Rosati
James V. Godsey

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The Honorable Board of Supervisors
County of Contra Costa
Martinez, California

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying general-purpose financial statements of the County of Contra Costa, California (County), as of and for the year ended June 30, 2000. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of June 30, 2000 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 4, 2000 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents as supplemental information are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

The statistical section listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, accordingly, we express no opinion on it.

Macias Gini & Company LLP
Certified Public Accountants

Walnut Creek, California
December 4, 2000

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNIT

JUNE 30, 2000

(In Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Cash and investments	$ 122,214	135,359	49,187	46,687
Accounts receivable and accrued revenue	107,969	8,976	1,270	69
Inventories	1,776			
Due from other funds	64,939	7,669	2,728	28
Taxes receivable				
Advances to other funds	138	11,696		
Notes receivable	21,820	5,832		1,260
Prepaid items and deposits	2,872	516	624	
Land held for resale		189		1,849
Fixed assets, net				
Amount available in debt service funds				
Amount to be provided for retirement of long-term obligations				
Total Assets and Other Debits	$ 321,728	170,237	53,809	49,893

See accompanying notes to general-purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Primary Government	Component Unit	Reporting Entity
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Obligations	(Memorandum Only) Totals	Contra Costa Children & Families Commission	(Memorandum Only) Totals
58,303	77,541	3,918,555			4,407,846	17,559	4,425,405
31,389	1,675	49,562			200,910	11	200,921
1,002					2,778		2,778
37,040	3,892	60,322			176,618		176,618
		97,009			97,009		97,009
					11,834		11,834
					28,912		28,912
3,987		287			8,286		8,286
					2,038		2,038
155,693		176	650,978		806,847		806,847
				23,447	23,447		23,447
				556,862	556,862		556,862
287,414	83,108	4,125,911	650,978	580,309	6,323,387	17,570	6,340,957

(continued)

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNIT

JUNE 30, 2000

(In Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Equity and Other Credits				
Liabilities:				
Warrants outstanding	$			
Short term notes	88,000			
Accounts payable and accrued liabilities	41,440	13,753	1,689	161
Employee benefits payable				
Due to other funds	21,489	13,062	977	322
Welfare program advances	22,350			
Capital lease obligations				
Unapportioned taxes				
Tax loss guarantees				
Due to other agencies				
Certificates of participation, net				
Advances from other funds		3,806		777
Deferred revenue and credits	35,728	17,598		1,322
Pension bonds payable				
Other bonds and notes payable				
Special assessment debt with government commitment				
Total Liabilities	209,007	48,219	2,666	2,582
Equity and Other Credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings:				
Reserved for debt service				
Unreserved				
Fund balances:				
Reserved				
Encumbrances	32,439	4,265		79
Inventories	1,776			
Advances to other funds	138	12,298		
Prepaid items and deposits	2,567	516	624	
Land held for resale		189		1,849
Debt service			23,447	
Employees' pension benefits				
Participation in individually directed investment accounts				
Children's programs				
Unreserved				
Designated for future projects		8,241	27,072	41,557
Designated for equipment replacement	8,717			
Undesignated	67,084	96,509		3,826
Total Equity and Other Credits	112,721	122,018	51,143	47,311
Total Liabilities, Equity and Other Credits	$ 321,728	170,237	53,809	49,893

See accompanying notes to general-purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Primary Government	Component Unit	Reporting Entity
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Obligations	(Memorandum Only) Totals	Contra Costa Children & Families Commission	(Memorandum Only) Totals
		87,655			87,655		87,655
					88,000		88,000
35,940	80,337	56,759			230,079	68	230,147
5,861		75		28,569	34,505		34,505
35,765	1,739	105,320			178,674		178,674
					22,350		22,350
3,169				9,927	13,096		13,096
		65,187			65,187		65,187
		22,827			22,827		22,827
		99,564			99,564	19	99,583
123,443				63,820	187,263		187,263
				7,251	11,834		11,834
21,975					76,623		76,623
				302,275	302,275		302,275
8,864				146,815	155,679		155,679
				21,652	21,652		21,652
235,017	82,076	437,387		580,309	1,597,263	87	1,597,350
26,588					26,588		26,588
			650,978		650,978		650,978
16,535					16,535		16,535
9,274	1,032				10,306		10,306
					36,783		36,783
					1,776		1,776
					12,436		12,436
					3,707		3,707
					2,038		2,038
					23,447		23,447
		2,987,089			2,987,089		2,987,089
		701,435			701,435		701,435
						8,592	8,592
					76,870		76,870
					8,717		8,717
					167,419	8,891	176,310
52,397	1,032	3,688,524	650,978		4,726,124	17,483	4,743,607
287,414	83,108	4,125,911	650,978	580,309	6,323,387	17,570	6,340,957

(concluded)

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

YEAR ENDED JUNE 30, 2000

(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	$ 116,540	78,347	6,783	2,713
Licenses, permits and franchise fees	8,623	11,772		
Fines, forfeitures and penalties	15,029	3,971		
Use of money and property	14,858	11,244	9,571	2,283
Intergovernmental	465,245	99,030	9	5
Charges for services	143,566	24,318	1,356	
Other revenue	27,923	6,776	282	39
Total Revenues	791,784	235,458	18,001	5,040
Expenditures:				
Current:				
General government	100,734	1,038		
Public protection	215,919	91,341		
Health and sanitation	156,441	7,701		
Public assistance	244,934	57,756		
Education	145	14,071		
Public ways and facilities	20,140	30,368		
Recreation and culture		619		
Debt service:				
Principal		2,139	18,958	250
Interest	3,878	1,804	33,579	27
Capital outlay	3,301	9,115	5,950	4,743
Total Expenditures	745,492	215,952	58,487	5,020
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,292	19,506	(40,486)	20
Other Financing Sources (Uses):				
Operating transfers in	31,294	2,639	38,550	
Operating transfers out	(55,993)	(11,736)		(212)
Capital lease financing	5,500			
Total Other Financing Sources (Uses)	(19,199)	(9,097)	38,550	(212)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	27,093	10,409	(1,936)	(192)
Fund Balances at Beginning of Year, as Previously Reported	85,430	113,109	53,606	47,503
Adjustments to beginning fund balances		(1,501)	(328)	
Fund Balances at Beginning of Year, as Restated	85,430	111,608	53,278	47,503
Residual equity transfers in	199	1		
Residual equity transfers out	(1)		(199)	
Fund Balances at End of Year	$ 112,721	122,018	51,143	47,311

See accompanying notes to general-purpose financial statements.

Primary Government	Component Unit	Reporting Entity Totals
(Memorandum Only) Totals	Contra Costa Children & Families Commission	(Memorandum Only)
204,383	8,871	213,254
20,395		20,395
19,000		19,000
37,956	270	38,226
564,289	85	564,374
169,240		169,240
35,020	8,592	43,612
1,050,283	17,818	1,068,101
101,772		101,772
307,260		307,260
164,142		164,142
302,690	335	303,025
14,216		14,216
50,508		50,508
619		619
21,347		21,347
39,288		39,288
23,109		23,109
1,024,951	335	1,025,286
25,332	17,483	42,815
72,483		72,483
(67,941)		(67,941)
5,500		5,500
10,042		10,042
35,374	17,483	52,857
299,648		299,648
(1,829)		(1,829)
297,819		297,819
200		200
(200)		(200)
333,193	17,483	350,676

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND CERTAIN DEBT SERVICE AND CAPITAL PROJECTS FUNDS

YEAR ENDED JUNE 30, 2000

(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 103,432	116,540	13,108
Licenses, permits and franchise fees	7,346	8,623	1,277
Fines, forfeitures and penalties	15,146	15,029	(117)
Use of money and property	12,545	14,858	2,313
Intergovernmental	472,495	465,245	(7,250)
Charges for services	155,614	143,566	(12,048)
Other revenue	29,148	27,923	(1,225)
Total Revenues	795,726	791,784	(3,942)
Expenditures:			
Current:			
General government	144,595	100,734	43,861
Public protection	224,459	215,919	8,540
Health and sanitation	161,438	156,441	4,997
Public assistance	270,748	244,934	25,814
Education	160	145	15
Public ways and facilities	23,711	20,140	3,571
Recreation and culture			
Debt service:			
Principal			
Interest	6,002	3,878	2,124
Capital outlay	3,301	3,301	
Total Expenditures	834,414	745,492	88,922
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,688)	46,292	84,980
Other Financing Sources (Uses):			
Operating transfers in	31,294	31,294	
Operating transfers out	(49,759)	(55,993)	(6,234)
Capital lease financing	3,301	5,500	2,199
Total Other Financing Sources (Uses)	(15,164)	(19,199)	(4,035)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(53,852)	27,093	80,945
Fund Balances at Beginning of Year, as Previously Reported	85,430	85,430	
Adjustments to beginning fund balances			
Fund Balances at Beginning of Year, as Restated	85,430	85,430	
Residual equity transfers in		199	199
Residual equity transfers out		(1)	(1)
Fund Balances at End of Year	$ 31,578	112,721	81,143

See accompanying notes to general-purpose financial statements.

Special Revenue Funds			Certain Debt Service Funds			Certain Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
75,892	78,347	2,455	3,372	3,368	(4)	2,646	2,713	67
11,727	11,772	45						
3,504	3,971	467						
7,321	11,244	3,923	1,063	1,658	595	478	2,096	1,618
96,321	99,030	2,709		9	9		5	5
21,398	24,318	2,920		1,356	1,356			
6,587	6,776	189				62	39	(23)
222,750	235,458	12,708	4,435	6,391	1,956	3,186	4,853	1,667
4,410	1,038	3,372						
124,634	91,341	33,293						
8,777	7,701	1,076						
68,889	57,756	11,133						
15,083	14,071	1,012						
52,036	30,368	21,668						
2,464	619	1,845						
2,139	2,139		11,900	11,885	15	250	250	
1,807	1,804	3	23,969	24,145	(176)	30	27	3
4,457	9,115	(4,658)	22	17	5	44,157	4,676	39,481
284,696	215,952	68,744	35,891	36,047	(156)	44,437	4,953	39,484
(61,946)	19,506	81,452	(31,456)	(29,656)	1,800	(41,251)	(100)	41,151
842	2,639	1,797	29,767	31,117	1,350			
(9,711)	(11,736)	(2,025)					(212)	(212)
(8,869)	(9,097)	(228)	29,767	31,117	1,350		(212)	(212)
(70,815)	10,409	81,224	(1,689)	1,461	3,150	(41,251)	(312)	40,939
113,109	113,109		7,368	7,368		44,032	44,032	
	(1,501)	(1,501)		(328)	(328)			
113,109	111,608	(1,501)	7,368	7,040	(328)	44,032	44,032	
	1	1						
42,294	122,018	79,724	5,679	8,501	2,822	2,781	43,720	40,939

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT) - ALL PROPRIETARY FUND TYPES

YEAR ENDED JUNE 30, 2000

(In Thousands)

	Proprietary Fund Types		(Memorandum Only)
	Enterprise	Internal Service	Totals
Operating Revenues:			
Intergovernmental	$ 19,597		19,597
Charges for services	269,252	28,296	297,548
Other revenue	1		1
Total Operating Revenues	288,850	28,296	317,146
Operating Expenses:			
Salaries and employee benefits	127,827	464	128,291
Services and supplies	144,699	9,153	153,852
Other charges	179		179
Benefit and claim expense		21,232	21,232
Depreciation	8,409		8,409
Total Operating Expenses	281,114	30,849	311,963
Operating Income (Loss)	7,736	(2,553)	5,183
Nonoperating Revenues (Expenses)			
Interest income		3,554	3,554
Interest expense	(6,725)		(6,725)
Loss on disposal of fixed assets	(437)		(437)
Gain on forgiveness of debt	69		69
Return of capital contribution	500		500
Total Nonoperating Revenues (Expenses)	(6,593)	3,554	(3,039)
Income (Loss) Before Operating Transfers	1,143	1,001	2,144
Operating transfers in	18,431	6,444	24,875
Operating transfers out	(29,336)	(81)	(29,417)
Net Income (Loss)	(9,762)	7,364	(2,398)
Add depreciation on contributed capital	1,278		1,278
Increase (Decrease) in Retained Earnings	(8,484)	7,364	(1,120)
Retained Earnings at Beginning of Year	34,293	(6,332)	27,961
Residual equity transfers in	139		139
Residual equity transfers out	(139)		(139)
Retained Earnings at End of Year	$ 25,809	1,032	26,841

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CHANGES IN NET ASSETS - PENSION AND INVESTMENT TRUST FUNDS

YEAR ENDED JUNE 30, 2000*

(In Thousands)

	Pension Trust Fund	Investment Trust Fund	(Memorandum Only) Totals
Additions:			
Employer contributions	$ 49,254		49,254
Employee contributions	14,461		14,461
Contributions to pooled investments		2,043,500	2,043,500
Investment income	402,876	32,855	435,731
Total Additions	466,591	2,076,355	2,542,946
Deductions:			
Benefits paid	109,145		109,145
Refunds of contributions	857		857
Distribution from pooled investments		2,055,593	2,055,593
Adjustments/transfers	199		199
Administrative and other expenses	3,053		3,053
Prepayment discount	3,268		3,268
Total Deductions	116,522	2,055,593	2,172,115
Net Increase	350,069	20,762	370,831
Net Assets Held In Trust at Beginning of Year	2,637,020	680,673	3,317,693
Net Assets Held In Trust at End of Year	$ 2,987,089	701,435	3,688,524

* Pension Trust Fund reported for Year Ended December 31, 1999.

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

YEAR ENDED JUNE 30, 2000

(In Thousands)

	Proprietary Fund Types		(Memorandum Only) Totals
	Enterprise	Internal Service	
Operating Income (Loss)	$ 7,736	(2,553)	5,183
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	8,409		8,409
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable and accrued revenue	17,262	(368)	16,894
Decrease (increase) in inventories	(57)		(57)
Decrease (increase) in amounts due from other funds	(20,032)	169	(19,863)
Decrease (increase) in prepaid items and deposits	(936)		(936)
Increase (decrease) in accounts payable and accrued liabilities	8,322	(3,861)	4,461
Increase (decrease) in employee benefits payable	470		470
Increase (decrease) in amounts due to other funds	9,762	207	9,969
Increase (decrease) in deferred revenue and credits	5,317		5,317
Net Cash Provided by (Used for) Operating Activities	36,253	(6,406)	29,847
Cash Flows from Noncapital Financing Activities:			
Operating transfers in	18,431	6,444	24,875
Operating transfers out	(29,336)	(81)	(29,417)
Net Cash Provided by (Used for) Noncapital Financing Activities	(10,905)	6,363	(4,542)
Cash Flows from Capital and Related Financing Activities:			
Interest paid	(6,725)		(6,725)
Lease purchase obligation principal payment	(351)		(351)
Principal payments on bonds and certificates	(2,419)		(2,419)
Principal payments on notes	(191)		(191)
Capital contributions	318		318
Acquisitions of fixed assets	(16,884)		(16,884)
Payment on other non-current obligations	(1,031)		(1,031)
Net Cash Used for Capital and Related Financing Activities	(27,283)		(27,283)
Cash Flows from Investing Activities:			
Interest income		3,554	3,554
Net Cash Provided by Investing Activities		3,554	3,554
Net Increase (Decrease) in Cash and Cash Equivalents	(1,935)	3,511	1,576
Cash and Cash Equivalents at Beginning of Year	60,238	74,030	134,268
Cash and Cash Equivalents at End of Year	$ 58,303	77,541	135,844

See accompanying notes to general-purpose financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors. These financial statements present all the fund types and account groups of the County and its component units. Component units are legally separate entities that are controlled by the County Board of Supervisors, are in a relationship of financial benefit or burden with the County, or would cause the County's financial statements to be misleading if the data from the entity was not included. Blended component units are component units whose governing board is substantially the same as the County Board of Supervisors or that serve the County government exclusively, or almost exclusively. Component units that do not meet this standard are discretely presented in a separate column in the combined financial statements.

Blended Component Units

The Housing Authority of the County of Contra Costa (the "Authority") was established to provide housing for the County's low and moderate income residents. Its board members are the same as the County Board of Supervisors. The financial activities of the Authority are reported in the Special Revenue, Debt Service and Agency Funds and the General Fixed Assets and General Long-Term Obligations Account Groups. The fiscal year of the Authority ends on March 31st and its financial activities are reported as of that date.

The Contra Costa County Redevelopment Agency (RDA) was established for the purpose of redeveloping certain areas of the County designated as project areas. Its board members are the same as the County Board of Supervisors. The financial activities of the RDA are reported in the Redevelopment Agency Special Revenue, Debt Service and Capital Projects Funds and the General Long-Term Obligations Account Group.

The Contra Costa County Public Facilities Corporation (PFC) was established to provide financing for the acquisition, construction, improvement and remodeling of public buildings and facilities for the County. The County appoints a voting majority of the governing board and is able to impose its will on the Corporation. The activities of the Corporation are reported in a Debt Service Fund, the County Hospital Enterprise Fund and the General Long-Term Obligations Account Group.

The County of Contra Costa Public Financing Authority (PFA) is a joint powers authority consisting of the County and the RDA. The PFA was established to provide for the financing of public improvements, obligations, working capital and liability or other insurance programs of the County and the Agency. The members of the County Board of Supervisors also serve as the Directors of the PFA. The activities of the PFA are reported in a Debt Service Fund, the County Hospital Enterprise Fund and the General Long-Term Obligations Account Group.

The Contra Costa County Employees' Retirement Association (CCCERA) was established to provide retirement benefits to employees of the County and other member agencies. The CCCERA provides services which almost exclusively benefit the County and it is reported as a Pension Trust Fund in the general-purpose financial statements. The fiscal year of the CCCERA ends on December 31st and its financial activities are reported as of that date.

The County has 42 agencies referred to as County Special Districts and Service Areas. Each is established by the County for the purpose of providing specific services in a defined geographic area. Their board members are the same as the County Board of Supervisors. These agencies are reported in Special Revenue Funds. These agencies and the Special Revenue Fund in which each is reported include: Fire Protection - Bethel Island Fire Protection District, Contra Costa Fire Protection District, Crockett-Carquinez Fire Protection District, East Diablo Fire Protection District, Oakley Fire Protection District; Flood Control - Flood Control District, Storm Drainage District, Storm Drain Maintenance District No. 4 and Storm Drain District No. Z-16; Health and Sanitation - Sanitation Districts Nos. 5, 6, 15 and 19; Service Areas - Service Areas D-2, EM-1, L-100, LIB-2, LIB-10, LIB-12, LIB-13, M-1, M-8, M-16, M-17, M-20, M-23, M-25, M-26, M-27, M-28, M-29, R-4, R-7, R-8, R-9, R-10 and RD-4; Law Enforcement - Service Areas P-1, P-2, P-5 and P-6; Other Special Revenue - Contra Costa County Water Agency.

Discretely Presented Component Unit

The Contra Costa Children and Families Commission (the "Commission") was established to implement the provisions of Proposition 10, adopted by the voters in 1998. Proposition 10 added Division 108 (commencing with Section 130100) to the Health and Safety Code. It provides for a State tax on the sale of tobacco products and also provides that this revenue be spent for early childhood development programs by the Commission. The County Board of Supervisors appoints all nine members (and nine alternate members) of the Commission and is able to impose its will on the Commission. Two members of the Board of Supervisors serve on the Commission. The Commission provides most of its services directly to the citizens of the County. The financial activity of the Commission is reported in separate columns on the Combined Balance Sheet - All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.

Complete audited financial statements for each of the individual component units are issued separately and may be obtained at the unit's administrative offices as follows:

Housing Authority of the County of Contra Costa
3133 Estudillo Street, Martinez, CA 94553

Contra Costa County Public Facilities Corporation
1220 Morello Ave., Suite 100, Martinez, CA 94553

County of Contra Costa Public Financing Authority
651 Pine Street, 6th Floor, Martinez, CA 94553

Contra Costa County Redevelopment Agency
651 Pine Street, 5th Floor North Wing, Martinez, CA 94553

County Service Areas, County Auditor-Controller
625 Court Street, Room 103, Martinez, CA 94553

Contra Costa County Employees' Retirement Association
1355 Willow Way, Suite 221, Concord, CA 94520

Contra Costa Children and Families Commission
1340 Arnold Drive, Suite 125, Martinez, CA 94553

B. Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general government activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term obligations (debt service funds). The General Fund is used to account for all activities of the County not accounted for in one of the other fund types.

Proprietary funds are used to account for activities similar to those in the private sector, where the measurement focus is upon determination of net income and capital maintenance. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include the Pension and Investment Trust Funds and agency funds. The Pension and Investment Trust Funds are accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the flow of current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Fixed assets purchased with governmental funds are recorded in the General Fixed Assets Account Group. Liabilities, which are expected to be liquidated with expendable available resources, are considered current liabilities and are recorded in the governmental fund types; remaining amounts are reported in the General Long-Term Obligations Account Group. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the Pension and Investment Trust Funds are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet for proprietary funds, or statement of net assets for Pension and Investment Trust Funds. Fund equity (i.e., net total assets) in proprietary funds is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, agency funds and the discretely presented component unit. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term obligations, are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

The County considers property taxes administered under the alternate method of distribution as available (see Note 3). Unsecured property taxes, not administered under that method, are considered available if they are collected within 60 days after year-end.

Other major revenues susceptible to accrual are tobacco taxes, franchise fees, intergovernmental revenue, interest revenue and charges for services. Vehicle license fees and sales tax revenue reported to the State on behalf of the County for the period ending June 30th, are also recognized as revenues. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and Pension and Investment Trust Funds. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue transaction does not meet the "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the County before it has a legal claim to them, as when grant monies are received in advance of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Governmental Accounting Standards Board (GASB) Statement No. 20

The County has elected under Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989. As required under GASB Statement No. 20, the County will continue to apply all applicable GASB pronouncements, as well as statements and interpretations of FASB, the Accounting Principles Board (APB) Opinions and Accounting Research Bulletins (ARB's) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

E. Cash and Investments

Investment transactions are recorded on the trade date. Investments in non-participating interest-earning investment contracts (certificates of deposit and guaranteed investment contracts) are stated at cost, and all other investments are stated at fair value. Fair value is defined as the amount that the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller and is generally measured by quoted market prices.

Under GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, the Pension Trust Fund reports its investments at year-end at fair value and includes both realized and unrealized gains and losses on investments in its statement of changes in net assets. The fair values of equity and fixed income securities are derived from quoted market prices. The fair values of private market investments are estimated from fair values provided by real estate investments funds, generally using periodic independent appraisals, and alternative investment managers. All investment purchases and sales are recorded on the trade date.

The public school districts, cemetery districts, pest control districts, recreation and park districts and resource conservation districts within the County are required by legal provisions to maintain their cash and investments with the County Treasurer. The County Treasurer maintains individually directed investment accounts for these districts. The cash and investments held for these districts are included in the Investment Trust Fund.

F. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000-29144 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget each fiscal year after a series of public hearings. Budgets are adopted for the General, Special Revenue, certain required Debt Service and Capital Projects Funds on the modified accrual basis.

The results of operations as presented in the budget-to-actual comparison statements are on the generally accepted accounting principles (GAAP) basis. A reconciliation between those funds which are budgeted and those which are not follows (in thousands):

	Debt Service	Capital Projects
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses (Budgeted Funds)	$ 1,461	(312)
Adjustment:		
Budgets not adopted for the:		
Public Financing Authority	(2,200)	
Public Facilities Corporation	(1,402)	
Assessment Districts	205	120
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses (All Budgeted and Non-Budgeted Funds)	$ (1,936)	(192)

Expenditures are controlled by management at the object level within departments for all adopted budgets; however, the legal level of control is at the department level. Any amendments of appropriations for a department, or transfers of appropriations between departments, are approved by the Board of Supervisors, as are supplemental appropriations normally financed by unanticipated revenues received during the year. Approximately $91,858,000 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year, of which $75,130,000 was for the General Fund. The Board has delegated authority to the County Administrator to approve transfers of appropriations between object level classifications within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

G. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

H. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General, Special Revenue and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

I. Inventories

Inventories are valued at cost, which approximates market. Governmental fund inventories are maintained using the weighted average method. Proprietary fund inventories are maintained using the first-in, first-out method. The costs of governmental fund inventories and proprietary fund inventories are recorded as expenditures/expenses at the time individual items are consumed rather than when purchased.

J. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, are valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

All proprietary fund and Pension Trust Fund fixed assets are depreciated using the straight-line method over the following estimated useful lives: buildings, 25-40 years; improvements, 10-20 years; and equipment, 3-20 years. Depreciation recognized on assets acquired or constructed through resources externally restricted for capital acquisitions is closed to the appropriate contributed capital account and reported on the operating statement as an adjustment to retained earnings.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not included in the General Fixed Assets Account Group or capitalized in the proprietary funds. The capitalization threshold for permanent structures is $5,000. The capitalization threshold for equipment is $3,000, except for County Hospital equipment for which the threshold is $500.

Interest is capitalized on construction in progress in the proprietary funds in accordance with Statement of Financial Accounting Standards No. 62, *Capitalization of Interest Cost in Situations Involving Certain Tax Exempt Borrowings and Certain Gifts and Grants*. Accordingly, interest capitalized is the total interest cost from the date of the borrowing net of any allowable interest carried on temporary investments of the proceeds of those borrowings until the specified asset is ready for its intended use.

K. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation hours. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70.0 percent of their sick leave accruals and have been employed three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50.0 percent of accrued sick leave, however, the amount of sick leave payable is de minimis. Accordingly, no accrual for sick leave has been made in the accompanying financial statements. Accrued vacation at June 30, 2000, is valued at $34,505,000 which includes $28,569,000 attributable to the General and Special Revenue Funds, $5,861,000 recorded in Enterprise Funds and $75,000 recorded in the Pension Trust Fund. Amounts attributable to the General and Special Revenue Funds are expected to be claimed in future periods and paid with future resources. Accordingly, this liability is reflected in the General Long-Term Obligations Account Group. In proprietary funds, accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. In compliance with GASB Statement No. 16, *Accounting for Compensated Absences*, the amounts reported include estimated employer liability for taxes and workers' compensation premiums.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

M. Bond and Certificate of Participation Discounts and Issuance Costs

In governmental fund types, bond and certificate of participation discounts, issuance costs and losses on defeasance are recognized in the period incurred. In proprietary fund types, these charges are deferred and amortized over the term of the issuance using the straight line method, which approximates the effective interest method.

N. Total Columns on Combined Statements

Total columns on the accompanying combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data are not comparable to a consolidation since interfund eliminations have not been made.

O. Effect of New Pronouncements

In December 1998, GASB issued Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," effective for periods beginning after June 15, 2000. The Statement establishes financial reporting standards to guide state and local governments' decisions about when (in which fiscal year) to report the results of nonexchange transactions (including taxes on retail sales of goods and services, property taxes, and donations by nongovernmental entities) - involving cash and other financial and capital resources. The County is analyzing its current accounting practices to determine the potential impact on the general-purpose financial statements.

In June 1999, GASB issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," effective for periods beginning after June 15, 2001. This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will create new information and will restructure much of the information that governments have presented in the past. GASB Statement No. 34 represents the most important single change in the history of accounting and financial reporting for state and local governments. One of the most significant changes is that all capital assets, including infrastructure, will be reported within the basic financial statements, along with depreciation expense and accumulated depreciation. Currently, infrastructure related to governmental funds is not reported in the financial statements. GASB Statement No. 34 provides an alternative to depreciation for infrastructure, termed the "modified approach". The modified approach requires the use of a qualified asset management system and additional schedules to be reported in another new element of the financial statements, the "Management's Discussion and Analysis (MD&A)" section. The costs to implement GASB Statement No. 34 are unknown at this time.

The Office of the County Auditor-Controller has established a committee to help the County prepare for the implementation of GASB Statement No. 34. The committee includes members from other departments and plans to conduct training of County staff as appropriate.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the Pension and Investment Trust Funds are maintained in the County's internal pool and invested by the County Treasurer. Income from pooled investments is allocated to the funds based on average daily balances. As permitted by the Government Code, legally separate entities that are not part of this reporting entity also have individual investment accounts in the County Treasury. These accounts are separate from the pool and are reported in the Investment Trust Fund. Specific investments are acquired for these individual entities at their direction and the income from and changes in the value of those investments affect only the entity for which they were acquired. The Retirement Board directs the investment activity of the Pension Trust Fund.

Cash and investments at June 30, 2000 (December 31, 1999 for the Pension Trust Fund and March 31, 2000 for the Housing Authority) are as follows (in thousands):

		County (Including Investment Trust Fund)	Pension Trust Fund	Children & Families Commission	Total
Deposits	$	68,637	9,550	1,630	79,817
Investments		1,325,428	3,004,231	15,929	4,345,588
Total	$	1,394,065	3,013,781	17,559	4,425,405

A. Deposits

Deposits include bank deposits at a carrying amount of $78,150,000 and the balance reported by various financial institutions was $53,273,000. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. Of the bank balance, $659,000 was covered by Federal depository insurance and $52,614,000 was collateralized by the pledging financial institutions as required by Section 53652 of the California Government Code.

According to Government Code Section 53601, bank obligations such as Certificates of Deposit are considered investments. However, in accordance with generally accepted accounting principles, the County has classified Certificates of Deposit in the amount of $1,667,000 as deposits. Of the Certificates of Deposit balance, $221,000 was insured and $1,446,000 was collateralized by the pledging financial institutions as required by Section 53652 of the California Government Code.

Under the California Government Code, a financial institution is required to secure deposits in excess of $100,000 made by state or local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledged securities in the collateral pool must equal at least 110.0 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150.0 percent of the secured public deposits. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the public agency's name.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, reverse repurchase agreements, medium-term notes, negotiable certificates of deposit, mutual funds and investments in accordance with the statutory provisions governing the issuance of bonds.

Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "prudent investor" guideline as to the form and types of investments which may be purchased.

The County's investments (including the Investment Trust Fund) and those of the Pension Trust Fund are categorized separately on the following page to indicate the level of custodial credit risk assumed by each investment portfolio for their respective year-ends. Category 1 includes investments that are insured or registered, or securities held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments with the securities held by the counter-party's trust department or agent in the County's name or in the agent's nominee name with subsidiary records listing the County as the legal owner. Category 3 includes uninsured and unregistered investments, with the securities held by the counter-party or by its trust department or agent but not in the County's name. Investments not evidenced by securities that exist in physical or book form cannot be categorized.

The Local Investment Advisory Board (Board) has oversight responsibility for the State Treasurer's Local Agency Investment Fund (LAIF). The Board consists of five members as designated by State Statute. The value of the pool shares in LAIF which may be withdrawn is determined on an amortized cost basis, which is different from the fair value of the County's position in the pool.

Investments at fair value as of June 30, 2000 (December 31, 1999 for the Pension Trust Fund and March 31, 2000 for the Housing Authority) are shown as follows (in thousands):

	Category			Carrying Amount at Fair Value
	1	2	3	
County (Including Investment Trust Fund)				
Negotiable certificates of deposit	$ 130,823	5,000		135,823
U.S. Government securities	244,181	14,884		259,065
Commercial paper	144,982	4,000		148,982
Medium-term notes	13,740	22,068		35,808
Local obligation bonds	157			157
Banker's acceptances		3,750		3,750
Repurchase agreements		269,694		269,694
Total	$ 533,883	319,396		853,279
State Treasurer's investment pool				298,793
Guaranteed investment contracts				135,897
Mutual funds				37,459
Total investments				$ 1,325,428
Pension Trust Fund				
Domestic stocks	$ 1,136,287			1,136,287
International stocks	60,227			60,227
Corporate & government bonds	496,310			496,310
International bonds	79,675			79,675
Commercial paper	22,000			22,000
Repurchase agreements		1,245		1,245
Total	$ 1,794,499	1,245		1,795,744
Mutual funds				974,906
Real estate				177,203
Alternative Investments				56,378
Total investments				$ 3,004,231
Children and Families Commission				
U.S. Government securities	$ 14,524			14,524
Commercial paper	1,405			1,405
Total investments	$ 15,929			15,929

C. Other Financial Instruments

In accordance with California statutes, the County may invest in a wide variety of investment instruments, including asset-backed securities, such as collateralized mortgage obligations and principal-only strips, forward contracts and reverse repurchase agreements.

The Treasurer holds principal-only strip instruments for the benefit of some County school districts. Those school districts utilize the services of an independent financial advisor in determining their investment strategy.

The CCCERA has investments with trustees who hold part of their portfolio in Government and corporate obligations consisting of asset-backed securities, floating rate notes, constant maturity index Adjustable Rate Mortgages (ARMs), Collateralized Mortgage Obligations and LIBOR indexed ARMs.

The County has entered into one forward contract to obtain a fixed rate of interest on money held for future debt payments.

As of June 30, 2000 the County's proportionate share of structured notes and asset-backed securities held by LAIF was $18,609,000 or 6.23 percent of the County's investment in LAIF.

Information is not available on whether the various mutual funds in which the County and CCCERA have invested, used, held or wrote derivative financial products during the year.

The investments discussed above, which are included in the accompanying financial statements, represent 10.0 percent of total investments. The Treasurer's investment policy was approved by the Board of Supervisors. In accordance with Government Code Sections 27130-27137, an investment oversight committee reviews the quarterly investment reports prepared by the Treasurer.

D. Securities Lending by the Employees' Retirement Association (Pension Trust Fund)

The CCCERA's investment policy permits the use of a securities lending program with its principal custodian bank. The CCCERA lends U.S. Government obligations and domestic and international bonds and equities to various brokers for collateral that will be returned for the same securities plus a fee in the future. The custodian bank provides loss indemnification to the CCCERA if the borrower fails to return the securities. The custodian bank manages the securities lending program and receives cash and securities as collateral. The collateral cash cannot be invested and the collateral securities cannot be pledged or sold by the CCCERA without borrower default. Securities on loan must be collateralized at 102.0 percent and 105.0 percent of the fair value of domestic securities and non-domestic securities respectively. There are no restrictions on the amount of securities which can be loaned at one time. The term to maturity of the securities loans is generally matched with the term to maturity of the investment of the securities collateral. Such matching existed at December 31, 1999. There were no losses associated with securities lending transactions during the year. At December 31, 1999, CCCERA has no credit risk exposure to borrowers. The fair value of investments on loan at December 31, 1999 is $83,588,000, which was collateralized by cash and securities in the amount of $85,969,000.

3. PROPERTY TAX

The County is responsible for assessing, collecting and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. State code requires tax rates to be set no later than the first workday in September unless the Board of Supervisors elects to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31st.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1st of each year.

Under the alternate apportionment method, specified amounts of penalties and interest collected on delinquent secured taxes are held in trust in the Tax Losses Reserve Agency Fund. This reserve is used to offset the impact of accumulated delinquency remaining at year end. Property taxes which have been collected in advance of the levy year are reported in unapportioned taxes in the Unapportioned Taxes Agency Fund.

4. NOTES RECEIVABLE

At June 30, 2000, the County had notes receivable balances of $28,912,000. Deferred revenues were recorded as an offset to these balances because the amounts are not available. The notes receivable balances by fund type were as follows (in thousands):

	Amount
General Fund	$ 21,820
Special Revenue Funds:	
Redevelopment Agency	3,533
Housing Authority	2,299
	$ 5,832
Capital Projects Fund:	
Redevelopment Agency	$ 1,260

The notes receivable balances in the General Fund and Housing Authority Special Revenue Fund consist of loans made with funds provided to the County under Federal Department of Housing and Urban Development programs. The loans are made to carry out activities for affordable housing and economic development. Generally, the loans are either deferred or collected on a residual receipts basis with all remaining principal and interest due on the earlier of the due date of the note or sale or transfer of property. Any repayment of principal or interest is treated as program income, the use of which is restricted by Federal Regulations.

5. FIXED ASSETS

The following is a summary of changes in general fixed assets for the year ended June 30, 2000 (March 31, 2000 for the Housing Authority) (in thousands):

	Balance July 1, 1999	Additions	Deletions	Transfers	Balance June 30, 2000
Land	$ 36,703	2,429			39,132
Buildings & improvements	350,103	34,205	(3,458)	1,303	382,153
Buildings & improvements-lease purchase	132,037	504		(1,303)	131,238
Equipment	85,604	12,670	(9,927)	1,809	90,156
Equipment-lease purchase	8,928	1,180		(1,809)	8,299
Total	$ 613,375	50,988	(13,385)		650,978

Enterprise Fund fixed assets at June 30, 2000 were as follows (in thousands):

	Airport	County Hospital	Health Maintenance Organization	Total Enterprise Funds
Land	$ 9,003	426		9,429
Buildings & improvements	27,768	121,393	73	149,234
Buildings & improvements-lease purchase	3,316			3,316
Equipment	621	34,660	204	35,485
Equipment - lease purchase	47	317	83	447
Construction-in-progress		8,590		8,590
Total	40,755	165,386	360	206,501
Less accumulated depreciation	(12,528)	(37,966)	(314)	(50,808)
Net fixed assets	$ 28,227	127,420	46	155,693

The Pension Trust Fund had net fixed assets of $176,000. This consisted of leasehold improvements and office equipment.

6. SHORT-TERM NOTES

On June 30, 2000, the County had tax and revenue anticipation notes outstanding in the amount of $88,000,000 with interest at 4.0 percent per annum. The notes were issued July 1, 1999, and will be redeemed September 29, 2000. Interest is payable on July 1, 2000 and at maturity. The redemption monies were from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during fiscal year 1999-2000 was $3,510,000.

7. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 2000 (March 31, 2000 for the Housing Authority) for all operating leases and month-to-month lease arrangements amounted to $7,617,000 for the General Fund, $1,085,000 for the Special Revenue Funds and $2,015,000 for the Enterprise Funds.

At June 30, 2000 (March 31, 2000 for the Housing Authority) the future minimum rental payments required under non-cancelable operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal Year Ending June 30,	General Fund	Special Revenue Funds	Enterprise Funds
2001	$ 3,556	56	187
2002	2,866	58	191
2003	2,142	31	136
2004	1,714	8	100
2005	1,113		100
Thereafter	4,048		1,200
Total	$ 15,439	153	1,914

B. Capital Leases

The County has capital lease purchase agreements with the Contra Costa County Public Facilities Corporation, the County of Contra Costa Public Financing Authority and with other third parties. The assets acquired under these lease agreements are included in the County's General Fixed Assets Account Group and in the Enterprise Funds. The obligations related to these lease purchase agreements are also included in the County's General Long-Term Obligations Account Group and in the Enterprise Funds, and are summarized in Note 8.

8. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 2000 (March 31, 2000 for the Housing Authority) (in thousands):

	Balance July 1, 1999	Additions	Retirements	Balance June 30, 2000
General Long-Term Obligations				
Employee benefits payable	$ 25,387	3,182		28,569
Capital lease obligations	8,333	5,500	(3,906)	9,927
Certificates of participation	66,055		(2,235)	63,820
Advances from other funds	10,229		(2,978)	7,251
Pension bonds payable	313,190		(10,915)	302,275
Notes payable	486		(480)	6
Other bonds payable*	4,101		(1,057)	3,044
Lease revenue bonds	90,015		(2,400)	87,615
Tax allocation bonds	56,710		(560)	56,150
Special assessment debt	23,443		(1,791)	21,652
Total	$ 597,949	8,682	(26,322)	580,309
Enterprise Funds				
Employee benefits payable	$ 5,391	470		5,861
Capital lease obligations	3,520		(351)	3,169
Certificates of participation, net	125,862		(2,419)	123,443
Notes payable	965		(51)	914
Lease revenue bonds	8,090		(140)	7,950
Total	$ 143,828	470	(2,961)	141,337

* The July 1, 1999 balance has been restated as discussed in Note 10.A. The effect of the restatement was that the the balance of the General Long-Term Obligations Account Group was reduced by $1,735,000.

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and employee benefits payable that have indefinite maturities, outstanding at June 30, 2000 (March 31, 2000 for the Housing Authority) (in thousands):

	General Long-Term Obligations							
Fiscal Year Ending June 30,	Capital Lease Obligations	Certificates of Participation	Pension Bonds Payable	Notes Payable	Other Bonds Payable	Lease Revenue Bonds	Tax Allocation Bonds	Special Assessment Debt
2001	$ 2,436	5,821	33,527	6	1,248	7,114	3,832	3,264
2002	2,098	6,083	35,410		535	7,164	3,840	3,214
2003	1,718	5,820	37,383		532	7,173	3,909	2,890
2004	943	5,833	39,459		534	7,170	3,912	2,893
2005	696	5,837	41,642		528	7,172	3,908	2,865
Thereafter	5,954	72,619	253,175			109,959	92,834	17,437
Total	13,845	102,013	440,596	6	3,377	145,752	112,235	32,563
Less amount representing interest	(3,918)	(38,193)	(138,321)		(333)	(58,137)	(56,085)	(10,911)
Liability at 6/30/2000	$ 9,927	63,820	302,275	6	3,044	87,615	56,150	21,652

	Enterprise Funds			
Fiscal Year Ending June 30,	Capital Lease Obligations	Certificates of Participation	Notes Payable	Lease Revenue Bonds
2001	$ 676	10,679	107	528
2002	760	10,656	108	527
2003	723	10,667	110	531
2004	819	10,649	111	530
2005	863	10,643	112	528
Thereafter		190,945	727	12,183
Total	3,841	244,239	1,275	14,827
Less:				
Amount representing interest	(602)	(105,044)	(361)	(6,877)
Original issue discount and deferred amount on refunding	(70)	(15,752)		
Liability at 6/30/2000	$ 3,169	123,443	914	7,950

Individual issues of bonds, notes and certificates of participation outstanding at June 30, 2000 are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 2000
General Long-Term Debt					
Pension obligation bonds (5)	$ 337,365	$ 4,920-44,560	2011	5.55-6.80%	$ 302,275
Notes payable					
Service Area D-2 (4)	36	10	2000	None	6
Certificates of participation (1):					
1992 Municipal project	4,750	495-590	2002	4.90-5.50	1,150
1992 Consolidated capital projects	37,300	920-2,220	2019	5.50-9.50	28,895
1997 Capital projects	34,910	400-2,610	2021	3.55-5.10	33,775
					63,820
Lease revenue bonds (1):					
1998 Lease revenue	24,695	330-1,745	2024	3.80-5.15	24,365
1999 Lease revenue	66,560	2,265-5,463	2028	4.00-5.25	63,250
					87,615
Tax allocation bonds (3)					
1992 Tax allocation bond	29,315	295-1,740	2023	5.25-7.00	7,725
1995A Tax allocation bond	1,645	20-115	2025	3.90-7.00	1,555
1995B Tax allocation bond	2,735	40-200	2025	4.25-6.90	2,615
1999 Tax allocation bond	44,615	40-200	2028	4.00-5.125	44,255
					56,150

(continued)

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 2000
Special assessment debt with government commitment (6)					
East Bates 93-1	$ 2,105	$ 140-230	2006	5.66-6.98%	$ 1,345
Hidden Pond Road 93-1	757	35-75	2009	5.88-7.20	560
Kensington 91-1	4,684	150-300	2012	5.25-6.00	2,935
Mrack Road 92-1	2,313	15-45	2013	6.40-7.90	445
Pleasant Hill 87-1	8,785	510-770	2004	6.80-7.30	3,355
Pleasant Hill BART 93-5	1,530	45-140	2014	5.44-6.93	1,300
Rancho Paraiso 93-4	5,905	225-545	2016	5.83-7.74	4,690
San Ramon Valley 93-3	2,191	265-315	2001	5.93-6.61	620
San Ramon 89-1	980	65-90	2004	7.55-7.85	415
Wayside Plaza 91-2	2,010	115-190	2006	7.00-7.20	1,100
Pleasant Hill BART CFD 92-1	171	15-20	2015	8.00	157
Pleasant Hill BART CFD 98-1	4,785	55-505	2016	4.20-5.10	4,730
					21,652
Other bonds payable					
Recreation and park	4,485	370-510	2004	4.25-5.10	2,335
Storm drainage	200	5	2005	4.25	25
1997 Limited obligation bond (1)	2,523	354-356	2001	5.45	684
					3,044
Total General Long-Term Debt					$ 534,562
Enterprise Long-Term Debt					
Notes payable (7):					
State Dept. of Transportation	558	26-53	2010	6.06	$ 457
State Dept. of Transportation	300	15-27	2015	5.08	276
State Dept. of Transportation	200	20-24	2009	5.48	181
					914
Lease revenue bonds (1):					
Hospital Enterprise					
1999 Lease revenue bonds, Los Medanos	8,125	165-530	2027	4.00-5.25	7,950
Certificates of participation, net (1):					
1997 Certificates of participation	145,340	3,020-4,548	2022	3.75-6.00	123,443
Total Enterprise Long-Term Debt					$ 132,307

(concluded)

NOTES:

(1) Debt service payments are made from lease payments by the County General, Special Revenue and Hospital Enterprise Funds to the Public Facilities Corporation and the Public Financing Authority.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the General and Debt Service Funds.

(3) Debt service payments are made from tax increment financing.

(4) Debt service payments are made from drainage fees and sanitation fees.

(5) Debt service payments are made from retirement contributions.

(6) Debt service payments are made from special assessments levies on properties in each assessment district. The County administers the assessment and repayment of these bonds. Since early redemption is allowed, there may be differences between the earnings on money received from property owners wishing to pay off their debt early and the interest obligation that accumulates on their debt between the time they submit funds to the County and the next available redemption date, as stated in the bond's Official Statement. The County has historically funded this difference, and to that extent may be obligated in some manner for this debt.

(7) Debt service payments are made from operating revenues.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

In prior years, the County has defeased certain obligations by placing a portion of the proceeds of new debt issuances in irrevocable trusts to provide for all future debt service payments on the refunded obligations. Accordingly, the trust account assets and the liability of the defeased debt are not included on the financial statements of the County. On June 30, 2000, $158,804,012 in outstanding obligations are considered to be defeased.

9. INTERFUND BALANCES

Account balances at June 30, 2000 are as follows (in thousands):

	Due From Other Funds	Due To Other Funds	Advances From Other Funds	Advances To Other Funds
General Fund	$ 64,939	21,489		138
Special Revenue Funds:				
Road	564	1,981		
Library	209	508		
Fire Protection	487	404		
Health and Sanitation	185	1,573		
Service Areas	249	597		164
Flood Control	1,348	3,855		6,855
Law Enforcement	1,139	1,409		
Courts & Criminal Justice	201	181		
Recorder/Clerk Modernization	10	3		
Land Development	1,975	1,713		
Redevelopment Agency	117	23	3,806	
Child Development	183	788		
Other Special Revenue	1,002	27		4,677
Debt Service Fund:				
Pension Bond	2,728	977		
Capital Projects Funds:				
Redevelopment Agency	26	322	777	
County Facilities	2			
Enterprise Funds:				
Airport	94	80		
Employee Fitness Center	564	565		
County Hospital	22,753	17,880		
Health Maintenance Organization	13,627	17,238		
Major Risk Medical Insurance	2	2		
Internal Service Funds:				
Self-Insurance	3,892	1,739		
Fiduciary Funds:				
Pension Trust	1,813			
Investment Trust	49,549	50,148		
Agency	8,960	55,172		
Long-Term Obligations			7,251	
Subtotal	176,618	178,674	11,834	11,834
Adjustments:				
Pension Trust reported as of December 31, 1999	2,056			
Total	$ 178,674	178,674	11,834	11,834

10. FUND EQUITY

A. Prior Period Adjustments

During the fiscal year ended June 30, 2000 the Housing Authority elected to remove $1,830,000 ($1,501,000 for the Housing Authority Special Revenue Funds and $328,000 for the Housing Authority Debt Service Funds) of account balances associated with bonds payable. These bonds were issued in the name of the Authority, however, all debt service amounts required for these bonds are the responsibility of the U.S. Department of Housing and Urban Development (HUD). Accordingly, the General Long-Term Obligations Account Group was restated and the balance reduced by $1,735,000.

B. Reserve for Prepaid Items and Deposits

Reserves are less than total prepaid items and deposits because the General Fund advanced $305,000 to sub-grantees who will use the funds for Federal programs during the first quarter of fiscal year 2000-2001. As funds are spent, the County is reimbursed by the Federal government.

11. RESIDUAL EQUITY TRANSFERS

A residual equity transfer of $199,000 was made from the Assessment Districts Debt Service Fund to the General Fund in preparation for closing the Blackhawk Redemption Fund.

A residual equity transfer of $1,000 was made from the General Fund to the Service Areas Special Revenue Fund to clear negative salaries and benefits expenses.

A residual equity transfer of $139,000 was made from the Regency Hills Enterprise Fund to the County Hospital Enterprise Fund to clear the remaining equity balance of Regency Hills and close the Fund.

12. DEFICIT RETAINED EARNINGS

The Airport Enterprise Fund had a retained deficit of $399,000 due to an accumulation of annual operating losses, including depreciation. This deficit should be eliminated as rents are received from anticipated fixed-base operators leasing space at the new Byron Airport and contractual rent increases at the Buchanan Airport. The Employee Fitness Center Enterprise Fund had maintained a retained deficit for several years. The County was obligated to fulfill the lease agreement for the Employee Fitness Center until its expiration this year. The Board of Supervisors has now closed the Center. The Regency Hills Enterprise Fund had been operating with contributed capital received from a special district at the time the Fund was established. The Regency Hills skilled nursing facility was sold in fiscal year 1997-1998 and the Fund has been closed.

Three Internal Service Funds had retained deficits at June 30, 2000. The Medical Liability Insurance Fund had a deficit of $8,645,000. The County provided $3,000,000 in fiscal year 2000-2001 to reduce the deficit and plans to further evaluate funding options. The Workers' Compensation Insurance County General Fund had a deficit of $4,036,000. The County's Risk Manager has re-evaluated its incentive method of establishing amounts charged to departments for funding Workers' Compensation Insurance to ensure adequate funding. The Automotive Liability Insurance Fund had a deficit of $872,000. It will have sufficient funding from investment earnings and charges to operating funds to cover disbursements as claims are paid.

13. CONTRIBUTED CAPITAL CHANGES

Changes in contributed capital of the Enterprise Funds for the year ended June 30, 2000 are as follows (in thousands):

	Airport	County Hospital	Health Maintenance Organization	Regency Hills	Total
Balance as of July 1, 1999	$ 25,800	748	1,000	500	28,048
Federal and State construction grants	318				318
Return of contributed capital				(500)	(500)
Depreciation related to grants	(1,251)	(27)			(1,278)
Balance as of June 30, 2000	$ 24,867	721	1,000		26,588

14. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the Enterprise Funds for the year ended June 30, 2000 are as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Total
Operating revenues	$ 2,897	61	197,873	87,702	317		288,850
Operating expenses (other than depreciation)	1,884	158	179,272	91,079	312		272,705
Depreciation	1,620	8	6,758	23			8,409
Operating income (loss)	(607)	(105)	11,843	(3,400)	5		7,736
Non-operating revenues, expenses, net	(300)	(19)	(6,843)			569	(6,593)
Net operating transfers	(59)	575	(15,058)	3,637			(10,905)
Net (loss) income	$ (966)	451	(10,058)	237	5	569	(9,762)
Current capital contributions	$ 318						318
Fixed asset acquisitions	285		16,599				16,884
Working capital	284		32,238	5,269	250		38,041
Total assets	28,926	565	221,439	36,230	254		287,414
Capital lease obligations	3,075		75	19			3,169
Certificates of participation, net			123,443				123,443
Other bonds and notes payable	914		7,950				8,864
Total equity	24,468		22,634	5,045	250		52,397

The County pays a subsidy to the County Hospital and Health Maintenance Organization Enterprise Funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

Year Ended June 30,	Total Subsidy
1998	$ 13,665
1999	13,765
2000	17,856

Subsidies have declined since 1995 as certain health and welfare realignment revenues, previously recorded in the General Fund and transferred via subsidy to the Hospital and the Health Maintenance Organization, are now recorded directly to those funds as intergovernmental revenue. In fiscal year 1999-2000, these intergovernmental revenues were $6,578,000 for the Hospital and $13,018,000 for the Health Maintenance Organization.

15. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued in the County's name to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons who find it difficult to qualify for conventional mortgages at market rates.

The bonds do not constitute an indebtedness of the County. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated for the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Obligations Account Group.

The total amount of mortgage revenue bonds outstanding at June 30, 2000 was $19,440,000.

16. RISK MANAGEMENT

The County self-insures its unemployment, dental and management long-term disability. The County is self-insured to $750,000 per occurrence for workers' compensation, and maintains $10 million of excess insurance coverage per occurrence with commercial insurance carriers. The County is self-insured to $1 million per occurrence on public and automobile liability, and maintains $25 million excess insurance coverage with commercial insurance carriers. Liability claims arising from operations at the County's two airports are fully insured to $100 million under a separate commercial insurance policy. The County is self-insured to $500,000 per occurrence on medical malpractice and maintains $11 million of excess insurance with commercial insurance carriers. All claims are adjusted in-house by the County, except for dental which is adjusted by outside parties.

The County maintains up to $550 million "All Risk" insurance coverage subject to a $50,000 deductible to cover its property, except for loss by earthquake and flood. Loss by flood is subject to a $100,000 deductible. With respect to loss from the peril of earthquake, up to $350 million of protection is available, subject to a 5.0 percent deductible at each location.

The County maintains a separate insurance policy to cover the Sheriff-Coroner's helicopter for $1.6 million and up to $50 million for liability arising from the helicopter use.

During the past three years there have been no instances of the amount of claim settlements exceeding insurance coverage.

Internal Service Funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated expenditures for self-insured claims. Charges to operating funds are recorded as expenditures/expenses of such funds and revenues of the Internal Service Funds. Accrual and payment of claims are recorded in the Internal Service Funds.

The County has accrued a liability of $80.3 million at June 30, 2000 for all self-insured claims in the Internal Service Funds which includes an amount for incurred but not reported claims. The self-insurance reserve is based on actuarially determined amounts for workers' compensation, public and automobile liability, and medical liability and based on management's estimates for all other reserves. In the opinion of the County, the amounts accrued are adequate to cover claims incurred but not reported in addition to known claims.

Changes in the Funds' claims liability amount in fiscal years 1999-2000 and 1998-1999 were (in thousands):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
1999-2000	$ 84,198	20,866	(24,727)	80,337
1998-1999	73,353	34,586	(23,741)	84,198

The actuarially determined claims liabilities, including incurred but not reported claims, are based on the estimated ultimate cost of settling the claims, using past experience adjusted for current trends, and any other factors that modify past experience. It also includes incremental claim adjustment expenses. In addition, estimated recoveries on settled and unsettled claims were evaluated in terms of their estimated realizable value and deducted from the liability for unpaid claims.

17. COMMITMENTS AND CONTINGENCIES

A. Grants

The County participates in a number of Federal and State grant programs which are subject to financial and compliance audits by the grantors or their representatives. Audits of certain grant programs through June 30, 2000 have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the general-purpose financial statements.

B. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Most employees have a choice of participation in five medical plans: Kaiser Permanente, a private health maintenance organization (HMO); Foundation Health Systems, a preferred provider plan (PPO); Health Net (PPO); and the Contra Costa Health Plans (CCHP) A and B, operated by the County Health Services Department. Employees represented by either the Deputy Sheriffs' Association (DSA), District Attorney Investigators' Association (DAIA), or United Professional Fire Fighters' IAFF Local 1230 are eligible to participate in medical plans administered by the California Public Employees' Retirement System (CalPERS).

For non-CalPERS administered medical plans, the County subvents 80.0 percent of Kaiser, 63.0 percent Health Net, 80.0 percent of Foundation Health Systems and 98.0 percent of CCHP A and 90.0 percent of CCHP B premiums for plan members. The County subvention for CalPERS administered plans is a flat rate depending on the employees' union representation and the number of dependents covered under the plans. All permanent employees have a choice of three dental plans: a County self-funded plan administered by Delta Dental, and Safeguard A or B plans. The County's self-funded plan is an indemnity program and the Safeguard plans are prepaid programs.

The County's contribution to health and dental plans during fiscal year 1999-2000 for active employees was $35,268,000. The County's liability for health care benefits is limited to its annual contribution.

C. Post-Employment Benefits Other Than Pensions

In addition to providing retirement benefits as described in Note 18, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 2000, there were 3,786 retired employees participating in the health plans, and the County contributed $12,250,000 toward payment of the premiums. The cost of retiree health care is recognized when the County makes its contribution on a pay-as-you-go basis and is accounted for in the General Fund, Special Revenue Library and Fire District Funds, Enterprise Funds, or Fiduciary Funds as appropriate. This post-employment benefit was approved by Board of Supervisors resolution number 264 on August 22, 1961 with an effective date of October 1, 1961. To be eligible, the retiring employee must have been a member of a participating health plan for at least five consecutive years.

D. Special Assessment Debt

The County is considered to be "obligated in some manner," as defined by Governmental Accounting Standards Board Statement No. 6, *Accounting and Financial Reporting for Special Assessments*, for its special assessment debt. The County is obligated to foreclose on properties for which owners have failed to pay assessments installments as they fall due and the County may honor deficiencies to the extent that lien foreclosure proceeds are insufficient. The County's obligation to advance monies to pay debt service in the event of delinquent assessment installments is limited to the amount of remaining original bond proceeds and installments received. Special assessment debt is included in the County's General Long-Term Obligations Account Group and special assessment transactions are included in the Assessment Districts Debt Service Fund. Debt service payments are made from special assessments of the related special assessment district.

E. Construction Commitments

The County Hospital had entered into contracts for the construction of certain projects. At June 30, 2000, there were outstanding commitments of $3,341,000 for improvements to the Los Medanos Health Center and $4,748,000 for the Clinical and Public Health Laboratory.

The County had entered a contract for the construction of the State Route 4 Bypass Project. At June 30, 2000, there was an outstanding commitment of $2,468,000 for this project.

F. Pending Legal Matters

Numerous lawsuits are pending or threatened against the County. The County has recorded actuarially determined reserves in the Internal Service Funds to adequately cover estimated potential material adverse losses at June 30, 2000.

18. PENSION PLAN

A. Plan Description

The Contra Costa County Employees' Retirement Association (CCCERA) is a cost-sharing multiple-employer defined benefit pension plan (the plan) governed by the County Employees' Retirement Law of 1937 (the "1937 Act"). The plan covers substantially all of the employees of the County, its special districts, the Housing Authority and thirteen other member agencies. The plan issues a stand-alone financial statement which can be directly obtained from its office, as indicated in note 1A.

The plan provides for retirement, disability, death and survivor benefits, in accordance with the 1937 Act. Annual cost-of-living adjustments to retirement benefits can be granted by the Retirement Board as provided by State statutes.

The plan is divided into four separate benefit sections of the 1937 Act. These sections are known as: General - Tier I, General - Tier II, General - Tier III and Safety. Tier I includes members not mandated to be in Tier II and reciprocal members that elect Tier I membership. Tier II includes members hired on or after August 1, 1980, by the three employers adopting this benefit provision and their members who elected to transfer from Tier I at that date. Tier III was approved by the Board of Supervisors in January 1998 and implementation began in October 1998. Safety includes members in active law enforcement, active fire suppression work or certain other "Safety" classifications as designated by the Retirement Board.

Service retirement benefits are based on age, length of service and final average salary. For the Tiers I, III and Safety sections, the retirement benefit is based on an average of the 12 highest pay months, in accordance with Government Code Section 31462. For Tier II, the benefit is based on a 36 month average salary.

As of June 30, 2000, 3,286 Tier II employees with five years service were eligible to irrevocably elect Tier III. Members eligible for Tier III are required to elect or decline enrollment. As of June 30, 2000, 2,608 employees elected Tier III. Subsequent enrollments will occur as more employees from Tier II acquire five years of service.

B. Funding Policy

Pursuant to provisions of the 1937 Act, the Retirement Board recommends the annual contribution rates for adoption by the Board of Supervisors. New contribution rates, based on the actuarial study as of January 1, 1999, became effective July 1, 1999. The contribution requirements are determined as a percentage of payroll.

The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 20 years from the January 1, 1999 valuation date.

Active plan members are required to contribute an actuarially determined percentage of their annual covered salary. The required percentage rates vary according to the benefit section and entry age of the employee. The rates in effect during fiscal year 1999-2000 (based on covered payroll as of January 1, 1999) ranged from 2.1 percent to 10.4 percent of the employees' annual covered salary.

The County employer rates of contribution, calculated as a percentage of the County's covered payroll of $328,581,000 as of January 1, 1999, for fiscal year 1999-2000 were:

General Members, Tier I	14.84%
General Members, Tier II	8.29
General Members, Tier III	10.08
Safety Members	16.72

The following table shows the County's required contributions and the percentage contributed, for the 1999 calendar year and each of the two preceding years:

Calendar Year	Annual County Required Contribution (ARC)	Percentage Contributed by County
1997	$ 28,690,877	100
1998	30,022,276	100
1999	32,565,990	100

19. MEDICARE AND MEDI-CAL PROGRAMS

The County Hospital provides services to eligible patients under Medi-Cal and Medicare programs. For the fiscal year ended June 30, 2000, the Medi-Cal program represented 45.0 percent and the Medicare program represented approximately 19.0 percent of the Hospital's gross patient service revenues. Medi-Cal inpatient services are reimbursed on a per diem basis, outpatient services under a cost-reimbursement methodology. Medicare inpatient services are reimbursed based upon pre-established rates for diagnostic-related groups. Outpatient services and defined capital and medical education costs related to Medicare beneficiaries are paid based on a cost-reimbursement methodology. Final reimbursement is determined as a result of audits by the intermediary of annual cost reports submitted by the Hospital. Reports on the results of such audits have been received through June 30, 1997 and 1998 for Medicare and Medi-Cal respectively. Adjustments as a result of such audits are recorded in the year the amount can be determined. The Hospital Enterprise Fund accounts receivable of $28,767,000 is reported net of contractual and other allowances of $39,199,000.

20. EXPENDITURE IN EXCESS OF BUDGET

The Redevelopment Agency (RDA) Debt Service Funds had a negative expenditure variance for interest expense of $176,000. This was due to the RDA calculating the budget amount on a cash basis while the actual amount was calculated on an accrual basis.

21. SUBSEQUENT EVENTS

2000-2001 Tax and Revenue Anticipation Notes

On July 1, 2000, the County issued $55,000,000 of short-term tax and revenue anticipation notes. The notes bear interest at 5.25 percent and mature on October 1, 2001.

GENERAL FUND

The General Fund accounts for legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from taxes, licenses, permits, franchise fees, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities. health and sanitation, public assistance, education, and recreational and cultural services. The resources of the General Fund are generally expended and replenished on an annual basis. The Fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

GENERAL FUND BALANCE SHEET

JUNE 30, 2000

(With Comparative Totals for June 30, 1999)

(In Thousands)

		2000	1999
Assets:			
Cash and investments	$	122,214	107,971
Accounts receivable and accrued revenue		107,969	91,331
Inventories		1,776	1,755
Due from other funds		64,939	98,251
Advances to other funds		138	138
Notes receivable		21,820	17,000
Prepaid items and deposits		2,872	3,225
Total Assets	$	321,728	319,671
Liabilities and Fund Equity:			
Liabilities:			
Short term notes	$	88,000	107,315
Accounts payable and accrued liabilities		41,440	56,271
Due to other funds		21,489	24,238
Welfare program advances		22,350	16,503
Deferred revenue and credits		35,728	29,914
Total Liabilities		209,007	234,241
Fund Equity:			
Fund balance:			
Reserved			
Encumbrances		32,439	24,143
Inventories		1,776	1,755
Advances to other funds		138	138
Prepaid items and deposits		2,567	2,942
Total fund balance - Reserved		36,920	28,978
Unreserved			
Designated for future projects			3,152
Designated for equipment replacement		8,717	7,429
Undesignated		67,084	45,871
Total fund balance - Unreserved		75,801	56,452
Total Fund Equity		112,721	85,430
Total Liabilities and Fund Equity	$	321,728	319,671

COUNTY OF CONTRA COSTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2000
(With Comparative Totals for the Year Ended June 30, 1999)
(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance Favorable (Unfavorable)	1998 - 1999 Actual
Revenues:				
Taxes	$ 103,432	116,540	13,108	110,242
Licenses, permits and franchise fees	7,346	8,623	1,277	6,597
Fines, forfeitures and penalties	15,146	15,029	(117)	13,514
Use of money and property	12,545	14,858	2,313	14,937
Intergovernmental	472,495	465,245	(7,250)	411,112
Charges for services	155,614	143,566	(12,048)	123,203
Other revenue	29,148	27,923	(1,225)	17,750
Total Revenues	795,726	791,784	(3,942)	697,355
Expenditures:				
Current:				
General Government:				
Administrator	3,617	3,560	57	3,151
Assessor	11,424	10,832	592	10,517
Auditor-Controller	5,315	4,949	366	4,564
Board of Supervisors	2,157	1,854	303	2,034
Building Maintenance	8,161	8,125	36	6,775
Building Occupancy Cost	13,360	12,741	619	15,013
Central Service/Microfilm	520	432	88	485
Clerk of the Board	420	346	74	309
County Counsel	2,921	2,707	214	2,517
Crockett-Rodeo Revenues	585	40	545	155
Economic Development	225	224	1	173
Elections	4,437	3,888	549	3,359
Employee Benefits	13,095	12,052	1,043	10,130
Fleet Services	4,497	1,858	2,639	686
General Services Administration	2	2		3
Human Resources	5,868	5,844	24	5,095
Information Technology	2,330	1,905	425	2,352
Insurance	5,436	4,938	498	7,982
Management Information Systems	899	304	595	346
Personnel Merit Board	63	54	9	67
Plant Acquisition	54,679	20,558	34,121	27,692
Purchasing	640	545	95	478
Revenue Collections	1,751	1,559	192	1,524
Telephone Exchange	2,262	1,745	517	1,034
Treasurer-Tax Collector	3,218	2,959	259	2,675
UAAL Pension Bond Debt Service Transfers	(3,287)	(3,287)		(3,149)
Total General Government	144,595	100,734	43,861	105,967

(continued)

COUNTY OF CONTRA COSTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2000
(With Comparative Totals for the Year Ended June 30, 1999)
(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance Favorable (Unfavorable)	1998 - 1999 Actual
Public Protection:				
Agriculture	2,616	2,563	53	2,145
Animal Services	4,638	4,424	214	3,961
Community Development	1,792	1,625	167	1,994
Conflict Defense Services	1,268	1,032	236	1,067
Coroner	1,977	1,975	2	1,363
Criminal Grand Jury	77	56	21	41
District Attorney	16,120	15,523	597	14,074
District Attorney Family Support	17,322	14,950	2,372	14,198
Emergency Services	1,975	1,974	1	1,792
Flood Control	827	629	198	392
Grand Jury	77	76	1	79
Jail	42,358	41,539	819	36,543
Jail - Health Services	7,284	7,275	9	6,564
Justice System Programs	4,612	2,241	2,371	2,980
Law and Justice Systems	410	217	193	233
Local Agency Formation	256	226	30	272
Probation	37,142	36,956	186	31,779
Public Administrator	159	153	6	133
Public Defender	12,871	12,776	95	12,349
Recorder	2,464	2,142	322	1,839
Sheriff	56,798	56,155	643	50,251
Trial Court Programs	22,086	22,082	4	24,090
UAAL Pension Bond Debt Service Transfers	(10,670)	(10,670)		(9,303)
Total Public Protection	224,459	215,919	8,540	198,836
Health and Sanitation:				
Children's Services	5,280	5,273	7	5,103
Conservator/Guardianship	1,121	1,107	14	1,038
Environmental Health	8,761	8,189	572	8,418
General Sewer Planning	23	12	11	14
Health Services Homeless Program	2,008	2,008		1,523
Medical Disproportionate Share	30,874	30,874		29,382
Mental Health	66,586	64,332	2,254	57,842
Public Health	34,675	33,687	988	32,892
Solid Waste Management	683	643	40	500
Substance Abuse	14,417	13,306	1,111	12,948
UAAL Pension Bond Debt Service Transfers	(2,990)	(2,990)		(2,733)
Total Health and Sanitation	161,438	156,441	4,997	146,927

(continued)

COUNTY OF CONTRA COSTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2000
(With Comparative Totals for the Year Ended June 30, 1999)
(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance Favorable (Unfavorable)	1998 - 1999 Actual
Public Assistance:				
Community Development	5,699	5,664	35	9,830
Community Services	13,210	12,547	663	11,395
Housing Rehabilitation	245	235	10	237
Employment and Human Services	255,641	230,836	24,805	215,725
Service Integration	563	346	217	
Veterans Services	465	381	84	346
UAAL Pension Bond Debt Service Transfers	(5,075)	(5,075)		(4,316)
Total Public Assistance	270,748	244,934	25,814	233,217
Education:				
Cooperative Extension Services	166	151	15	151
UAAL Pension Bond Debt Service Transfers	(6)	(6)		(7)
Total Education	160	145	15	144
Public Ways and Facilities:				
Public Works	7,614	7,614		5,034
Road Construction	17,139	13,568	3,571	7,035
UAAL Pension Bond Debt Service Transfers	(1,042)	(1,042)		(973)
Total Public Ways and Facilities	23,711	20,140	3,571	11,096
Debt Service:				
Interest	6,002	3,878	2,124	5,296
Capital Outlay	3,301	3,301		3,173
Total Expenditures	834,414	745,492	88,922	704,656
Excess of Revenues Over (Under) Expenditures	(38,688)	46,292	84,980	(7,301)
Other Financing Sources (Uses):				
Operating transfers in	31,294	31,294		49,025
Operating transfers out	(49,759)	(55,993)	(6,234)	(34,834)
Capital lease financing	3,301	5,500	2,199	3,173
Total Other Financing Sources (Uses)	(15,164)	(19,199)	(4,035)	17,364
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(53,852)	27,093	80,945	10,063
Fund Balance at Beginning of Year	85,430	85,430		76,960
Residual equity transfers in		199	199	
Residual equity transfers out		(1)	(1)	(1,593)
Fund Balance at End of Year	$ 31,578	112,721	81,143	85,430

(concluded)

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

SPECIAL REVENUE FUNDS

ROAD FUNDS

These Funds were established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by Federal funds.

LIBRARY FUND

This Fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the Fund's revenues.

FIRE PROTECTION FUNDS

These Special District Funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These Funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax and user fees.

SERVICE AREAS FUNDS

These Special District Funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These Special District Funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and Federal grants.

LAW ENFORCEMENT FUNDS

These Funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These Funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These Funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues received are from filing and recording fees.

LAND DEVELOPMENT FUND

This Fund was established to report growth management related activities, such as Building Inspection, Public Works engineering and Community Development growth management related services.

REDEVELOPMENT AGENCY (RDA) FUNDS

These Funds are used to account for the financial resources designated for the improvement of targeted low to moderate income housing areas and the elimination of blight.

HOUSING AUTHORITY FUNDS

These Funds are used to account for the financial resources designated for housing and housing assistance to low income residents of Contra Costa County.

CHILD DEVELOPMENT FUND

This Fund is used to account for the financial resources designated for the County's Child Development programs.

OTHER SPECIAL REVENUE FUNDS

These Funds account for the activities of several non-grant Special Revenue Funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage and County Water Districts.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000
(With Comparative Totals for June 30, 1999)
(In Thousands)

	Road	Library	Fire Protection	Health & Sanitation	Service Areas	Flood Control	Law Enforcement
Assets:							
Cash and investments	$ 26,370	5,929	23,413	2,613	11,346	8,822	12,059
Accounts receivable and accrued revenue	2,316	664	795	630	137	1,479	26
Due from other funds	564	209	487	185	249	1,348	1,139
Advances to other funds					164	6,855	
Notes receivable							
Prepaid items and deposits	68		260				
Land held for resale							
Total Assets	$ 29,318	6,802	24,955	3,428	11,896	18,504	13,224
Liabilities and Fund Equity:							
Liabilities:							
Accounts payable and accrued liabilities	$ 533	1,015	4,013	631	589	148	131
Due to other funds	1,981	508	404	1,573	597	3,855	1,409
Advances from other funds							
Deferred revenue and credits		8	20				
Total Liabilities	2,514	1,531	4,437	2,204	1,186	4,003	1,540
Fund Equity:							
Fund balance:							
Reserved							
Encumbrances	898	233	1,408	18	194	516	92
Advances to other funds					164	7,455	
Prepaid items and deposits	68		260				
Land held for resale							
Total fund balance - Reserved	966	233	1,668	18	358	7,971	92
Unreserved							
Designated for future projects	3,534	68				261	
Undesignated	22,304	4,970	18,850	1,206	10,352	6,269	11,592
Total fund balance - Unreserved	25,838	5,038	18,850	1,206	10,352	6,530	11,592
Total Fund Equity	26,804	5,271	20,518	1,224	10,710	14,501	11,684
Total Liabilities and Fund Equity	$ 29,318	6,802	24,955	3,428	11,896	18,504	13,224

Courts & Criminal Justice	Recorder/ Clerk Modernization	Land Development	RDA	Housing Authority	Child Development	Other Special Revenue	Totals 2000	Totals 1999
136	4,540	15,732	5,397	10,573	566	7,863	135,359	109,502
	14	520		1,630	535	230	8,976	12,466
201	10	1,975	117		183	1,002	7,669	13,477
						4,677	11,696	14,249
			3,533	2,299			5,832	5,757
			7	173	8		516	530
			189				189	789
337	4,564	18,227	9,243	14,675	1,292	13,772	170,237	156,770
	38	972	39	5,363	276	5	13,753	11,292
181	3	1,713	23		788	27	13,062	15,196
			3,806				3,806	3,478
		11,005	3,533	2,410	13	609	17,598	13,695
181	41	13,690	7,401	7,773	1,077	641	48,219	43,661
	153	637			52	64	4,265	5,797
						4,679	12,298	13,737
			7	173	8		516	530
			189				189	789
	153	637	196	173	60	4,743	17,268	20,853
		339	4,039				8,241	8,141
156	4,370	3,561	(2,393)	6,729	155	8,388	96,509	84,115
156	4,370	3,900	1,646	6,729	155	8,388	104,750	92,256
156	4,523	4,537	1,842	6,902	215	13,131	122,018	113,109
337	4,564	18,227	9,243	14,675	1,292	13,772	170,237	156,770

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2000*

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	Road	Library	Fire Protection	Health & Sanitation	Service Areas	Flood Control	Law Enforcement
Revenues:							
Taxes	$	10,473	50,522	4,359	2,643	4,226	4,477
Licenses, permits and franchise fees			214		10	3,345	
Fines, forfeitures and penalties				951			468
Use of money and property	1,318	7	501	10	527	906	605
Intergovernmental	22,650	3,450	2,165	2,690	1,368	141	3,345
Charges for services	2,933	488	2,010	90	2,115	9,194	234
Other revenue	585	720	2,604	6	75	417	531
Total Revenues	27,486	15,138	58,016	8,106	6,738	18,229	9,660
Expenditures:							
Current:							
General government		138					114
Public protection			52,530		3,968	17,575	4,939
Health and sanitation				7,701			
Public assistance							
Education		14,033			38		
Public ways and facilities	25,213				1,813		
Recreation and culture					619		
Debt service:							
Principal			432	72	11	1,624	
Interest				14			
Capital outlay							
Total Expenditures	25,213	14,171	52,962	7,787	6,449	19,199	5,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,273	967	5,054	319	289	(970)	4,607
Other Financing Sources (Uses):							
Operating transfers in	44	668	36		43	186	1,386
Operating transfers out		(466)		(5)		(805)	(7,916)
Advances from other funds							
Proceeds from refunding bonds							
Total Other Financing Sources (Uses)	44	202	36	(5)	43	(619)	(6,530)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Expenditures and Other Financing Uses	2,317	1,169	5,090	314	332	(1,589)	(1,923)
Fund Balances at Beginning of Year, as Previously Reported	24,487	4,102	15,428	910	10,377	16,090	13,607
Adjustments to beginning fund balances							
Fund Balances at Beginning of Year, as Restated	24,487	4,102	15,428	910	10,377	16,090	13,607
Residual equity transfers in					1		
Fund Balances at End of Year	$ 26,804	5,271	20,518	1,224	10,710	14,501	11,684

*Housing Authority Funds reported as of March 31, 2000

Courts & Criminal Justice	Recorder/ Clerk Modernization	Land Development	RDA	Housing Authority	Child Development	Other Special Revenue	Totals 2000	Totals 1999
			1,388			259	78,347	73,418
		8,099				104	11,772	9,624
2,513						39	3,971	3,574
9		770	211	3,457	64	2,859	11,244	9,320
		44	164	57,112	5,895	6	99,030	91,415
	1,523	5,222				509	24,318	20,782
		470		670	1	697	6,776	9,230
2,522	1,523	14,605	1,763	61,239	5,960	4,473	235,458	217,363
765						21	1,038	2,996
	897	10,884				548	91,341	88,702
							7,701	10,114
			1,346	49,288	6,110	1,012	57,756	56,353
							14,071	12,684
		3,342					30,368	34,759
							619	269
							2,139	2,742
			77			1,713	1,804	1,961
				9,115			9,115	2,697
765	897	14,226	1,423	58,403	6,110	3,294	215,952	213,277
1,757	626	379	340	2,836	(150)	1,179	19,506	4,086
		215	61				2,639	1,702
(1,674)	(24)	(453)	(177)		(131)	(85)	(11,736)	(3,929)
								768
								2,950
(1,674)	(24)	(238)	(116)		(131)	(85)	(9,097)	1,491
83	602	141	224	2,836	(281)	1,094	10,409	5,577
73	3,921	4,396	1,618	5,567	496	12,037	113,109	105,939
				(1,501)			(1,501)	
73	3,921	4,396	1,618	4,066	496	12,037	111,608	105,939
							1	1,593
156	4,523	4,537	1,842	6,902	215	13,131	122,018	113,109

COUNTY OF CONTRA COSTA

ROAD SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Use of money and property	$ 781	1,318	537	950
Intergovernmental	25,610	22,650	(2,960)	23,875
Charges for services	879	2,933	2,054	952
Other revenue	849	585	(264)	518
Total Revenues	28,119	27,486	(633)	26,295
Expenditures:				
Public Ways and Facilities				
Services and supplies	43,865	24,514	19,351	30,009
Other charges	418	280	138	82
Fixed assets	1,160	419	741	405
Reserves	227		227	
Total Expenditures	45,670	25,213	20,457	30,496
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,551)	2,273	19,824	(4,201)
Other Financing Sources (Uses):				
Operating transfers in	44	44		102
Operating transfers out				(195)
Total Other Financing Sources (Uses)	44	44		(93)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(17,507)	2,317	19,824	(4,294)
Fund Balance at Beginning of Year	24,487	24,487		28,781
Fund Balance at End of Year	$ 6,980	26,804	19,824	24,487

COUNTY OF CONTRA COSTA

LIBRARY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 9,887	10,473	586	9,817
Use of money and property	5	7	2	19
Intergovernmental	2,771	3,450	679	2,592
Charges for services	535	488	(47)	583
Other revenue	1,374	720	(654)	759
Total Revenues	14,572	15,138	566	13,770
Expenditures:				
General Government				
Fixed assets	793	138	655	94
Total General Government	793	138	655	94
Education				
Salaries and benefits	8,667	8,473	194	7,675
Services and supplies	6,051	5,456	595	4,825
Other charges				16
Fixed assets	273	104	169	47
Total Education	14,991	14,033	958	12,563
Total Expenditures	15,784	14,171	1,613	12,657
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,212)	967	2,179	1,113
Other Financing Sources (Uses):				
Operating transfers in		668	668	20
Operating transfers out	(466)	(466)		(402)
Total Other Financing Sources (Uses)	(466)	202	668	(382)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,678)	1,169	2,847	731
Fund Balance at Beginning of Year	4,102	4,102		3,371
Fund Balance at End of Year	$ 2,424	5,271	2,847	4,102

COUNTY OF CONTRA COSTA

FIRE PROTECTION SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 48,509	50,522	2,013	46,661
Licenses, permits and franchise fees	350	214	(136)	363
Use of money and property	150	501	351	141
Intergovernmental	921	2,165	1,244	2,425
Charges for services	1,425	2,010	585	1,605
Other revenue	1,663	2,604	941	3,367
Total Revenues	53,018	58,016	4,998	54,562
Expenditures:				
Current:				
Public Protection				
Salaries and benefits	43,259	40,724	2,535	41,560
Services and supplies	10,399	6,348	4,051	5,911
Other charges	1,335	1,017	318	705
Fixed assets	5,584	4,441	1,143	2,629
Total Public Protection	60,577	52,530	8,047	50,805
Debt service:				
Principal	432	432		
Total Expenditures	61,009	52,962	8,047	50,805
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,991)	5,054	13,045	3,757
Other Financing Sources :				
Operating transfers in	36	36		77
Total Other Financing Sources	36	36		77
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(7,955)	5,090	13,045	3,834
Fund Balance at Beginning of Year	15,428	15,428		11,594
Fund Balance at End of Year	$ 7,473	20,518	13,045	15,428

COUNTY OF CONTRA COSTA

HEALTH AND SANITATION SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 4,356	4,359	3	4,350
Fines, forfeitures and penalties	776	951	175	852
Use of money and property	1	10	9	7
Intergovernmental	2,874	2,690	(184)	2,732
Charges for services	90	90		90
Other revenue	6	6		1
Total Revenues	8,103	8,106	3	8,032
Expenditures:				
Current:				
Health and Sanitation				
Salaries and benefits	289	226	63	171
Services and supplies	8,117	7,250	867	7,635
Other charges	346	209	137	2,308
Fixed assets	25	16	9	
Total Health and Sanitation	8,777	7,701	1,076	10,114
Debt service:				
Principal	72	72		68
Interest	14	14		17
Total Expenditures	8,863	7,787	1,076	10,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	(760)	319	1,079	(2,167)
Other Financing Uses:				
Operating transfers out	(5)	(5)		(10)
Total Other Financing Uses	(5)	(5)		(10)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(765)	314	1,079	(2,177)
Fund Balance at Beginning of Year	910	910		3,087
Fund Balance at End of Year	$ 145	1,224	1,079	910

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 2,576	2,643	67	2,431
Licenses, permits and franchise fees	7	10	3	19
Use of money and property	540	527	(13)	379
Intergovernmental	1,159	1,368	209	1,859
Charges for services	1,366	2,115	749	2,575
Other revenue	26	75	49	292
Total Revenues	5,674	6,738	1,064	7,555
Expenditures:				
Current:				
Public Protection				
Services and supplies	7,297	3,308	3,989	4,039
Other charges	35	653	(618)	68
Fixed assets	1,037	7	1,030	23
Total Public Protection	8,369	3,968	4,401	4,130
Education				
Services and supplies	8	2	6	90
Other charges	84	36	48	31
Total Education	92	38	54	121
Public Ways and Facilities				
Salaries and benefits	1	1		1
Services and supplies	1,420	593	827	845
Other charges	1,140	1,124	16	1,570
Fixed assets	463	95	368	1
Total Public Ways and Facilities	3,024	1,813	1,211	2,417

(continued)

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Recreation and Culture				
Salaries and benefits		1	(1)	
Services and supplies	290	243	47	257
Other charges	14	14		12
Fixed assets	2,160	361	1,799	
Total Recreation and Culture	2,464	619	1,845	269
Debt service:				
Principal	11	11		9
Total Expenditures	13,960	6,449	7,511	6,946
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,286)	289	8,575	609
Other Financing Sources :				
Operating transfers in	27	43	16	
Total Other Financing Sources	27	43	16	
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(8,259)	332	8,591	609
Fund Balance at Beginning of Year	10,377	10,377		9,768
Residual equity transfers in		1	1	
Fund Balance at End of Year	$ 2,118	10,710	8,592	10,377

(concluded)

COUNTY OF CONTRA COSTA

FLOOD CONTROL SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 4,094	4,226	132	3,909
Licenses, permits and franchise fees	3,171	3,345	174	2,563
Use of money and property	313	906	593	1,234
Intergovernmental	813	141	(672)	955
Charges for services	9,206	9,194	(12)	9,275
Other revenue	1,778	417	(1,361)	487
Total Revenues	19,375	18,229	(1,146)	18,423
Expenditures:				
Current:				
Public Protection				
Salaries and benefits	2	2		2
Services and supplies	18,231	15,669	2,562	16,157
Other charges	3,310	1,904	1,406	1,346
Fixed assets	51		51	68
Reserves	237		237	
Total Public Protection	21,831	17,575	4,256	17,573
Debt service:				
Principal	1,624	1,624		1,465
Total Expenditures	23,455	19,199	4,256	19,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,080)	(970)	3,110	(615)
Other Financing Sources (Uses):				
Operating transfers in	186	186		658
Operating transfers out	(805)	(805)		(827)
Advances from other funds				768
Total Other Financing Sources (Uses)	(619)	(619)		599
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,699)	(1,589)	3,110	(16)
Fund Balance at Beginning of Year	16,090	16,090		16,106
Fund Balance at End of Year	$ 11,391	14,501	3,110	16,090

COUNTY OF CONTRA COSTA

LAW ENFORCEMENT SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 4,820	4,477	(343)	4,757
Fines, forfeitures and penalties	358	468	110	464
Use of money and property	79	605	526	384
Intergovernmental	2,728	3,345	617	3,123
Charges for services	130	234	104	290
Other revenue	459	531	72	592
Total Revenues	8,574	9,660	1,086	9,610
Expenditures:				
General Government				
Services and supplies	419	71	348	
Fixed assets	305	43	262	
Total General Government	724	114	610	
Public Protection				
Salaries and benefits	1,453	1,277	176	1,141
Services and supplies	4,855	1,200	3,655	1,371
Other charges	4,036	2,440	1,596	3,744
Fixed assets	84	22	62	124
Total Public Protection	10,428	4,939	5,489	6,380
Total Expenditures	11,152	5,053	6,099	6,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,578)	4,607	7,185	3,230
Other Financing Sources (Uses):				
Operating transfers in	339	1,386	1,047	416
Operating transfers out	(7,823)	(7,916)	(93)	(1,999)
Total Other Financing Sources (Uses)	(7,484)	(6,530)	954	(1,583)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,062)	(1,923)	8,139	1,647
Fund Balance at Beginning of Year	13,607	13,607		10,367
Residual equity transfers in				1,593
Fund Balance at End of Year	$ 3,545	11,684	8,139	13,607

COUNTY OF CONTRA COSTA

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Fines, forfeitures and penalties	$ 2,365	2,513	148	2,211
Use of money and property		9	9	32
Total Revenues	2,365	2,522	157	2,243
Expenditures:				
General Government				
Services and supplies	2,438	765	1,673	2,765
Fixed assets				74
Total Expenditures	2,438	765	1,673	2,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73)	1,757	1,830	(596)
Other Financing Uses:				
Operating transfers out		(1,674)	(1,674)	
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(73)	83	156	(596)
Fund Balance at Beginning of Year	73	73		669
Fund Balance at End of Year	$	156	156	73

COUNTY OF CONTRA COSTA

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Charges for services	$ 1,286	1,523	237	1,811
Expenditures:				
Public Protection				
Salaries and benefits	513	456	57	458
Services and supplies	3,520	357	3,163	497
Fixed assets	1,102	84	1,018	64
Total Expenditures	5,135	897	4,238	1,019
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,849)	626	4,475	792
Other Financing Uses:				
Operating transfers out	(24)	(24)		(26)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(3,873)	602	4,475	766
Fund Balance at Beginning of Year	3,921	3,921		3,155
Fund Balance at End of Year	$ 48	4,523	4,475	3,921

COUNTY OF CONTRA COSTA

LAND DEVELOPMENT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Licenses, permits and franchise fees	$ 8,099	8,099		6,575
Fines, forfeitures and penalties				5
Use of money and property	317	770	453	403
Intergovernmental		44	44	55
Charges for services	6,097	5,222	(875)	3,105
Other revenue	102	470	368	126
Total Revenues	14,615	14,605	(10)	10,269
Expenditures:				
Public Protection				
Salaries and benefits	4,861	4,336	525	3,593
Services and supplies	10,077	6,477	3,600	5,213
Other charges	141	32	109	19
Fixed assets	580	491	89	161
Expenditure transfers	(340)	(452)	112	(614)
Total Public Protection	15,319	10,884	4,435	8,372
Public Ways and Facilities				
Services and supplies	3,318	3,318		2,670
Other charges	24	24		
Expenditure transfers				(824)
Total Public Ways and Facilities	3,342	3,342		1,846
Total Expenditures	18,661	14,226	4,435	10,218
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,046)	379	4,425	51
Other Financing Sources (Uses):				
Operating transfers in	210	215	5	270
Operating transfers out	(153)	(453)	(300)	(233)
Total Other Financing Sources (Uses)	57	(238)	(295)	37
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,989)	141	4,130	88
Fund Balance at Beginning of Year	4,396	4,396		4,308
Fund Balance at End of Year	$ 407	4,537	4,130	4,396

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 1,422	1,388	(34)	1,249
Use of money and property	67	211	144	85
Intergovernmental		164	164	26
Total Revenues	1,489	1,763	274	1,360
Expenditures:				
Current:				
Public Assistance				
Services and supplies	145	118	27	931
Fixed assets	5,027	1,228	3,799	1,093
Total Public Assistance	5,172	1,346	3,826	2,024
Debt service:				
Principal				1,200
Interest	78	77	1	179
Total Expenditures	5,250	1,423	3,827	3,403
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,761)	340	4,101	(2,043)
Other Financing Sources (Uses):				
Operating transfers in		61	61	159
Operating transfers out	(219)	(177)	42	(161)
Proceeds from refunding bonds				2,950
Total Other Financing Sources (Uses)	(219)	(116)	103	2,948
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,980)	224	4,204	905
Fund Balance at Beginning of Year	1,618	1,618		713
Fund Balance at End of Year	$ (2,362)	1,842	4,204	1,618

COUNTY OF CONTRA COSTA

HOUSING AUTHORITY SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 2000

(With Comparative totals for the Year Ended March 31, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Use of money and property	$ 3,001	3,457	456	2,845
Intergovernmental	53,019	57,112	4,093	47,688
Other revenue	330	670	340	303
Total Revenues	56,350	61,239	4,889	50,836
Expenditures:				
Current:				
Public Assistance				
Other charges	51,823	49,288	2,535	47,996
Total Public Assistance	51,823	49,288	2,535	47,996
Capital outlay:				
Fixed assets	4,457	9,115	(4,658)	2,697
Total Expenditures	56,280	58,403	(2,123)	50,693
Excess of Revenues Over Expenditures	70	2,836	2,766	143
Fund Balance at Beginning of Year, as Previously Reported	5,567	5,567		5,424
Adjustments to beginning fund balance		(1,501)	(1,501)	
Fund Balance at Beginning of Year, as Restated	5,567	4,066	(1,501)	5,424
Fund Balance at End of Year	$ 5,637	6,902	1,265	5,567

COUNTY OF CONTRA COSTA

CHILD DEVELOPMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Use of money and property	$	64	64	37
Intergovernmental	6,418	5,895	(523)	6,079
Other revenue		1	1	1
Total Revenues	6,418	5,960	(458)	6,117
Expenditures:				
Public Assistance				
Salaries and benefits	3,427	3,274	153	3,720
Services and supplies	2,203	1,699	504	1,450
Fixed assets	22	22		
Expenditure transfers	1,115	1,115		705
Total Expenditures	6,767	6,110	657	5,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	(349)	(150)	199	242
Other Financing Uses:				
Operating transfers out	(131)	(131)		(76)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(480)	(281)	199	166
Fund Balance at Beginning of Year	496	496		330
Fund Balance at End of Year	$ 16	215	199	496

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 228	259	31	244
Licenses, permits and franchise fees	100	104	4	104
Fines, forfeitures and penalties	5	39	34	42
Use of money and property	2,067	2,859	792	2,804
Intergovernmental	8	6	(2)	6
Charges for services	384	509	125	496
Other revenue		697	697	2,784
Total Revenues	2,792	4,473	1,681	6,480
Expenditures:				
Current:				
General Government				
Services and supplies	455	21	434	63
Total General Government	455	21	434	63
Public Protection				
Services and supplies	2,962	535	2,427	115
Other charges	13	13		
Fixed assets				308
Total Public Protection	2,975	548	2,427	423
Public Assistance				
Salaries and benefits	4	3	1	
Services and supplies	4,316	203	4,113	457
Other charges	1		1	1
Fixed assets	806	806		
Total Public Assistance	5,127	1,012	4,115	458
Debt service:				
Interest	1,715	1,713	2	1,765
Total Expenditures	10,272	3,294	6,978	2,709
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,480)	1,179	8,659	3,771
Other Financing Uses:				
Operating transfers out	(85)	(85)		
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(7,565)	1,094	8,659	3,771
Fund Balances at Beginning of Year	12,037	12,037		8,266
Fund Balance at End of Year	$ 4,472	13,131	8,659	12,037

DEBT SERVICE FUNDS

RECREATION AND PARK BONDS FUND

This Fund is used to accumulate monies for payment of recreation and park bonds. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS FUND

This Fund is used to accumulate monies for payment of storm drainage bonds. Financing is provided by specific property tax levies.

PUBLIC FINANCING AUTHORITY FUNDS

These Funds are used to accumulate resources for payment of general long-term debt incurred for the various financing activities of the County of Contra Costa Public Financing Authority.

PUBLIC FACILITIES CORPORATION FUNDS

These Funds are used to accumulate resources for payment of general long-term debt incurred for the various financing activities of the County of Contra Costa Public Facilities Corporation.

REDEVELOPMENT AGENCY (RDA) FUNDS

These Funds are used to accumulate resources for payment of general long-term debt incurred for the purchase of real property within the area of the Redevelopment Agency.

PENSION BOND FUND

This Fund is used to accumulate monies for payment of taxable pension obligation bonds. These bonds were issued to reduce or extinguish the County's Unfunded Actuarial Accrued Liability (UAAL).

HOUSING AUTHORITY FUNDS

These Funds are used to accumulate monies for payment of Housing Authority debt. Financing is provided by intergovernmental revenues.

ASSESSMENT DISTRICTS FUNDS

These Funds were established to account for the accumulation of monies for payment of Assessment District debt issued to fund Assessment District capital improvement projects.

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2000

(With Comparative Totals for June 30, 1999)

(In Thousands)

	Recreation and Park Bonds	Storm Drainage Bonds	Public Financing Authority	Public Facilities Corporation	RDA
Assets:					
Cash and investments	$ 15		31,985	5,063	6,869
Accounts receivable and accrued revenue	6		46		97
Due from other funds					
Prepaid items and deposits			624		
Total Assets	$ 21		32,655	5,063	6,966
Liabilities and Fund Equity:					
Liabilities:					
Accounts payable and accrued liabilities	$			205	1,345
Due to other funds					
Total Liabilities				205	1,345
Fund Equity:					
Fund balance:					
Reserved					
Prepaid items and deposits			624		
Debt service	21		4,959	4,858	5,621
Total fund balance - Reserved	21		5,583	4,858	5,621
Unreserved					
Designated for future projects			27,072		
Designated for equipment replacement					
Undesignated					
Total fund balance - Unreserved			27,072		
Total Fund Equity	21		32,655	4,858	5,621
Total Liabilities and Fund Equity	$ 21		32,655	5,063	6,966

Pension Bond	Housing Authority	Assessment Districts	Totals 2000	1999
		5,255	49,187	69,512
1,108		13	1,270	211
2,728			2,728	2,263
			624	1,248
3,836		5,268	53,809	73,234
		139	1,689	744
977			977	18,884
977		139	2,666	19,628
			624	1,248
2,859		5,129	23,447	24,355
2,859		5,129	24,071	25,603
			27,072	28,003
			27,072	28,003
2,859		5,129	51,143	53,606
3,836		5,268	53,809	73,234

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	Recreation and Park Bonds	Storm Drainage Bonds	Public Financing Authority	Public Facilities Corporation	RDA
Revenues:					
Taxes	$ 525	6			2,837
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Use of money and property			3,634	4,048	332
Intergovernmental	9				
Charges for services					
Other revenue					
Total Revenues	534	6	3,634	4,048	3,169
Expenditures:					
Debt service:					
Principal	405	5	3,357	1,925	560
Deposit with escrow agent					
Interest	124	1	6,007	1,938	3,193
Capital outlay:					
Services and supplies	2				11
Other charges					
Fixed assets			3,903	1,587	
Total Expenditures	531	6	13,267	5,450	3,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	3		(9,633)	(1,402)	(595)
Other Financing Sources (Uses):					
Operating transfers in			7,433		329
Operating transfers out					
Proceeds from refunding bonds					
Payment to refunded bond escrow agent					
Total Other Financing Sources (Uses)			7,433		329
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3		(2,200)	(1,402)	(266)
Fund Balances at Beginning of Year, as Previously Reported	18		34,855	6,260	5,887
Adjustments to beginning fund balances					
Fund Balances at Beginning of Year, as Restated	18		34,855	6,260	5,887
Residual equity transfers out					
Fund Balances at End of Year	$ 21		32,655	4,858	5,621

*Housing Authority Funds reported as of March 31, 2000.

Pension Bond	Housing Authority	Assessment Districts	Totals 2000	Totals 1999
		3,415	6,783	6,106
1,326		231	9,571	15,026
			9	355
1,356			1,356	1,225
		282	282	178
2,682		3,928	18,001	22,890
10,915		1,791	18,958	15,560
				2,214
20,827		1,489	33,579	32,955
4		8	25	737
		435	435	
			5,490	
31,746		3,723	58,487	51,466
(29,064)		205	(40,486)	(28,576)
30,788			38,550	28,684
				(18,670)
				84,877
				(45,814)
30,788			38,550	49,077
1,724		205	(1,936)	20,501
1,135	328	5,123	53,606	33,152
	(328)		(328)	
1,135		5,123	53,278	33,152
		(199)	(199)	(47)
2,859		5,129	51,143	53,606

COUNTY OF CONTRA COSTA

RECREATION AND PARK BONDS DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 529	525	(4)	559
Intergovernmental		9	9	11
Total Revenues	529	534	5	570
Expenditures:				
Debt service:				
Principal	420	405	15	385
Interest	124	124		141
Capital outlay:				
Services and supplies	3	2	1	2
Total Expenditures	547	531	16	528
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18)	3	21	42
Fund Balance (Deficit) at Beginning of Year	18	18		(24)
Fund Balance at End of Year	$	21	21	18

COUNTY OF CONTRA COSTA

STORM DRAINAGE BONDS DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 6	6		6
Expenditures:				
Debt service:				
Principal	5	5		5
Interest	1	1		1
Total Expenditures	6	6		6
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Fund Balance at Beginning of Year				
Fund Balance at End of Year	$			

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY DEBT SERVICE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 2,837	2,837		1,848
Use of money and property		332	332	260
Total Revenues	2,837	3,169	332	2,108
Expenditures:				
Debt service:				
Principal	560	560		415
Deposit with escrow agent				1,205
Interest	3,017	3,193	(176)	1,629
Capital outlay:				
Services and supplies	15	11	4	
Total Expenditures	3,592	3,764	(172)	3,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(755)	(595)	160	(1,141)
Other Financing Sources (Uses):				
Operating transfers in	219	329	110	161
Proceeds from refunding bonds				17,412
Payment to refunded bond escrow agent				(13,416)
Total Other Financing Sources (Uses)	219	329	110	4,157
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(536)	(266)	270	3,016
Fund Balance at Beginning of Year	5,887	5,887		2,871
Fund Balance at End of Year	$ 5,351	5,621	270	5,887

COUNTY OF CONTRA COSTA

PENSION BOND DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Use of money and property	$ 1,063	1,326	263	1,233
Charges for services		1,356	1,356	1,225
Total Revenues	1,063	2,682	1,619	2,458
Expenditures:				
Debt service:				
Principal	10,915	10,915		8,705
Interest	20,827	20,827		21,332
Capital outlay:				
Services and supplies	4	4		3
Total Expenditures	31,746	31,746		30,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,683)	(29,064)	1,619	(27,582)
Other Financing Sources :				
Operating transfers in	29,548	30,788	1,240	27,506
Total Other Financing Sources	29,548	30,788	1,240	27,506
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(1,135)	1,724	2,859	(76)
Fund Balance at Beginning of Year	1,135	1,135		1,211
Fund Balance at End of Year	$	2,859	2,859	1,135

COUNTY OF CONTRA COSTA

HOUSING AUTHORITY DEBT SERVICE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 2000

(With Comparative totals for the Year Ended March 31, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Use of money and property	$			1
Intergovernmental				344
Total Revenues				345
Expenditures:				
Debt service:				
Principal				275
Interest				65
Total Expenditures				340
Excess (Deficiency) of Revenues Over (Under) Expenditures				5
Fund Balance at Beginning of Year, as Reported	328	328		323
Adjustments to beginning fund balance		(328)	(328)	
Fund Balance at Beginning of Year, as Restated	328		(328)	323
Fund Balance at End of Year	$ 328		(328)	328

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY (RDA) FUNDS

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

COUNTY FACILITIES FUNDS

These Funds were formerly titled West County Jail Capital Projects Funds. They were originally established to account for construction of a 560 bed jail in the City of Richmond and a Women's Project Building. That construction has been completed and the Funds are now used to report improvements to Juvenile Hall facilities and other miscellaneous capital projects.

ASSESSMENT DISTRICTS FUNDS

These Funds were established to account for all the capital improvement projects constructed using Assessment District funds.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2000

(With Comparative Totals for June 30, 1999)

(In Thousands)

	Redevelopment Agency	County Facilities	Assessment Districts	Totals 2000	Totals 1999
Assets:					
Cash and investments	$ 42,785	311	3,591	46,687	46,822
Accounts receivable and accrued revenue	68		1	69	127
Due from other funds	26	2		28	381
Notes receivable	1,260			1,260	
Land held for resale	1,849			1,849	1,849
Total Assets	$ 45,988	313	3,592	49,893	49,179
Liabilities and Fund Equity:					
Liabilities:					
Accounts payable and accrued liabilities	$ 82	78	1	161	274
Due to other funds	322			322	598
Advances from other funds	777			777	680
Deferred revenue and credits	1,322			1,322	124
Total Liabilities	2,503	78	1	2,582	1,676
Fund Equity:					
Fund balance:					
Reserved					
Encumbrances	79			79	130
Land held for resale	1,849			1,849	1,849
Total fund balance - Reserved	1,928			1,928	1,979
Unreserved					
Designated for future projects	41,557			41,557	41,820
Undesignated		235	3,591	3,826	3,704
Total fund balance - Unreserved	41,557	235	3,591	45,383	45,524
Total Fund Equity	43,485	235	3,591	47,311	47,503
Total Liabilities and Fund Equity	$ 45,988	313	3,592	49,893	49,179

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	Redevelopment Agency	County Facilities	Assessment Districts	Totals 2000	Totals 1999
Revenues:					
Taxes	$ 2,713			2,713	3,149
Use of money and property	2,083	13	187	2,283	1,366
Intergovernmental	5			5	26
Other revenue	39			39	125
Total Revenues	4,840	13	187	5,040	4,666
Expenditures:					
Debt service:					
Principal	250			250	250
Interest	27			27	656
Capital outlay:					
Salaries and benefits					
Services and supplies	1,844	11		1,855	2,533
Other charges					
Fixed assets	2,821		67	2,888	1,342
Total Expenditures	4,942	11	67	5,020	4,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102)	2	120	20	(115)
Other Financing Sources (Uses):					
Operating transfers out	(212)			(212)	(159)
Advances from other funds					2
Proceeds from refunding bonds					23,671
Total Other Financing Sources (Uses)	(212)			(212)	23,514
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(314)	2	120	(192)	23,399
Fund Balances at Beginning of Year	43,799	233	3,471	47,503	24,057
Residual equity transfers out					47
Fund Balances at End of Year	$ 43,485	235	3,591	47,311	47,503

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Taxes	$ 2,646	2,713	67	3,149
Use of money and property	478	2,083	1,605	1,177
Intergovernmental		5	5	26
Other revenue	62	39	(23)	125
Total Revenues	3,186	4,840	1,654	4,477
Expenditures:				
Debt service:				
Principal	250	250		250
Interest	30	27	3	656
Capital outlay:				
Services and supplies	1,849	1,844	5	2,532
Fixed assets	42,075	2,821	39,254	1,333
Total Expenditures	44,204	4,942	39,262	4,771
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,018)	(102)	40,916	(294)
Other Financing Sources (Uses):				
Operating transfers out		(212)	(212)	(159)
Advances from other funds				2
Proceeds from refunding bonds				23,671
Total Other Financing Sources (Uses)		(212)	(212)	23,514
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(41,018)	(314)	40,704	23,220
Fund Balance at Beginning of Year	43,799	43,799		20,579
Fund Balance at End of Year	$ 2,781	43,485	40,704	43,799

COUNTY OF CONTRA COSTA

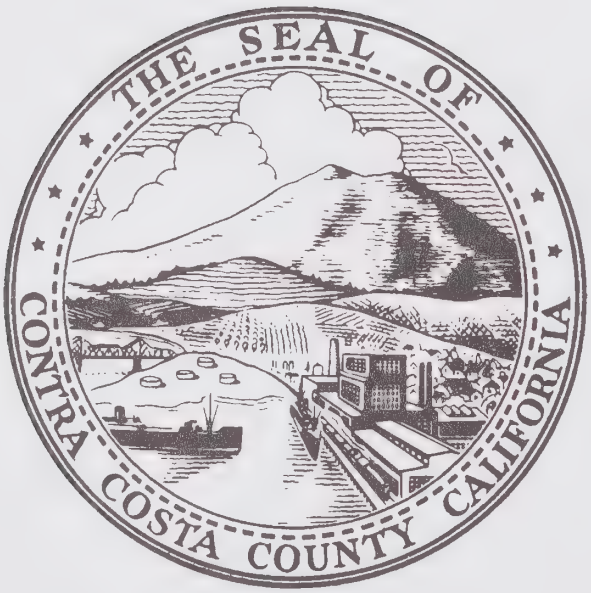
COUNTY FACILITES CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	1999 - 2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1998 - 99 Actual
Revenues:				
Use of money and property	$	13	13	11
Expenditures:				
Capital outlay:				
Services and supplies	233.00	11	222	1
Fixed assets				9
Total Expenditures	233.00	11	222	10
Excess (Deficiency) of Revenues Over (Under) Expenditures	(233.00)	2	235	1
Fund Balance at Beginning of Year	233.00	233		232
Fund Balance at End of Year	$	235	235	233


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

ENTERPRISE FUNDS

AIRPORT FUND

This Fund was established to provide for operations and maintenance of Buchanan Field aviation facilities and construction of Byron Airport. Revenues include receipts under rental and lease arrangements involving County airport facilities, and State and Federal aid.

EMPLOYEE FITNESS CENTER FUND

This Fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing was provided by user fees. The fitness center has now been closed.

COUNTY HOSPITAL FUND

This Fund was established to account for operations of the County hospital, outpatient clinics and other facilities involved in providing health services to County residents. Revenues are principally fees for patient services, payments from Federal and State programs such as Medicare, Medi-Cal and Short-Doyle, realignment revenues and subsidies from the General Fund.

HEALTH MAINTENANCE ORGANIZATION FUND

This Fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi-Cal, premiums by private citizens and realignment revenues. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

MAJOR RISK MEDICAL INSURANCE FUND

This Fund accounts for operations of the County's participation in the State's Major Risk Medical Insurance Program. The Program is designed to provide health insurance to Californians who are unable to obtain coverage on the open market. The Contra Costa Health Plan acts as the fiscal intermediary for the State. The County is not at risk for the costs of services in the Program, which is funded through a combination of subscriber premiums and State funding from tobacco tax monies. Program activities are reported in this Enterprise Fund.

REGENCY HILLS FUND

This Fund was established to account for the operations of the Regency Hills skilled nursing facility. Revenues were principally payments from Federal and State programs such as Medicare, Medi-Cal and Short-Doyle. The nursing facility was sold during fiscal year 1997-1998 and the Fund has now been closed.

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2000

(With Comparative Totals for June 30, 1999)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital
Assets:			
Cash and investments	$ 422		37,728
Accounts receivable and accrued revenue	123	1	28,767
Inventories	3		999
Due from other funds	94	564	22,753
Prepaid items and deposits	57		3,772
Fixed assets, net	28,227		127,420
Total Assets	$ 28,926	565	221,439
Liabilities and Fund Equity			
Liabilities:			
Accounts payable and accrued liabilities	$ 335		21,926
Employee benefits payable	54		5,556
Due to other funds	80	565	17,880
Capital lease obligations	3,075		75
Certificates of participation, net			123,443
Deferred revenue and credits			21,975
Other bonds and notes payable	914		7,950
Other non-current liabilities			
Total Liabilities	4,458	565	198,805
Fund Equity:			
Contributed capital	24,867		721
Retained earnings (deficit):			
Reserved for debt service			16,535
Unreserved	(399)		5,378
Total Fund Equity	24,468		22,634
Total Liabilities and Fund Equity	$ 28,926	565	221,439

Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 2000	1999
19,924	229		58,303	60,238
2,475	23		31,389	48,652
			1,002	945
13,627	2		37,040	17,008
158			3,987	3,051
46			155,693	147,654
36,230	254		287,414	277,548
13,677	2		35,940	27,687
251			5,861	5,391
17,238	2		35,765	26,003
19			3,169	3,520
			123,443	125,862
			21,975	16,658
			8,864	9,055
				1,031
31,185	4		235,017	215,207
1,000			26,588	28,048
			16,535	22,535
4,045	250		9,274	11,758
5,045	250		52,397	62,341
36,230	254		287,414	277,548

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital
Operating Revenues:			
Intergovernmental	$ 1		6,578
Charges for services	2,896	60	191,295
Other revenue		1	
Total Operating Revenues	2,897	61	197,873
Operating Expenses:			
Salaries and employee benefits	1,007	30	120,702
Services and supplies	873	128	58,395
Other charges	4		175
Depreciation	1,620	8	6,758
Total Operating Expenses	3,504	166	186,030
Operating Income (Loss)	(607)	(105)	11,843
Nonoperating Revenues (Expenses):			
Interest income			
Interest expense	(300)		(6,425)
Loss on disposal of fixed assets		(19)	(418)
Gain on forgiveness of debt			
Return of capital contribution			
Total Nonoperating Revenues (Expenses)	(300)	(19)	(6,843)
Income (Loss) Before Operating Transfers	(907)	(124)	5,000
Operating transfers in		575	13,955
Operating transfers out	(59)		(29,013)
Net Income (Loss)	(966)	451	(10,058)
Add depreciation on contributed capital	1,251		27
Increase (Decrease) in Retained Earnings	285	451	(10,031)
Retained Earnings at Beginning of Year	(684)	(451)	31,805
Residual equity transfers in			139
Residual equity transfers out			
Retained Earnings (Deficit) at End of Year	$ (399)		21,913

Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Total 2000	1999
13,018			19,597	17,724
74,684	317		269,252	284,489
			1	
87,702	317		288,850	302,213
6,088			127,827	115,379
84,991	312		144,699	136,803
			179	11,993
23			8,409	7,118
91,102	312		281,114	271,293
(3,400)	5		7,736	30,920
				20
			(6,725)	(6,612)
			(437)	(51)
		69	69	
		500	500	
		569	(6,593)	(6,643)
(3,400)	5	569	1,143	24,277
3,901			18,431	13,765
(264)			(29,336)	(35,583)
237	5	569	(9,762)	2,459
			1,278	1,273
237	5	569	(8,484)	3,732
3,808	245	(430)	34,293	30,561
			139	
		(139)	(139)	
4,045	250		25,809	34,293

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

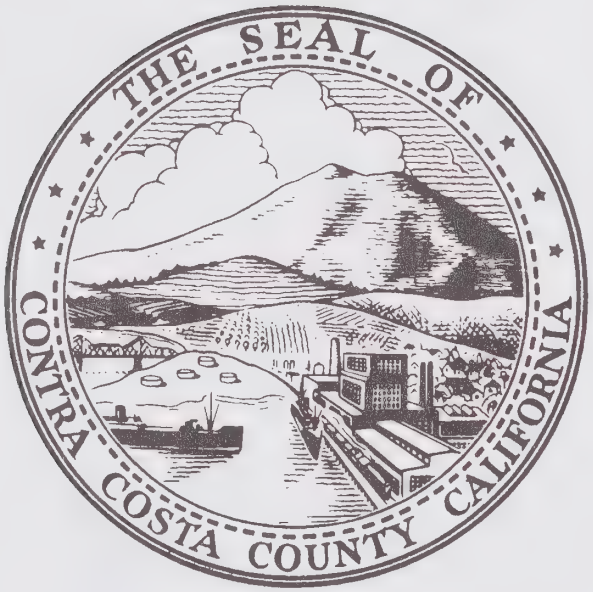
YEAR ENDED JUNE 30, 2000

(With Comparative Totals for the Year Ended June 30, 1999)

(In Thousands)

	Airport	Employee Fitness Center
Operating Income (Loss)	$ (607)	(105)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	1,620	8
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable and accrued revenue	738	6
Decrease (increase) in inventories	3	
Decrease (increase) in amounts due from other funds	30	(563)
Decrease (increase) in prepaid items and deposits	(36)	3
Increase (decrease) in accounts payable and accrued liabilities	124	(1)
Increase (decrease) in employee benefits payable	(1)	
Increase (decrease) in amounts due to other funds	(810)	77
Increase (decrease) in deferred revenue and credits		
Net Cash Provided by (Used for) Operating Activities	1,061	(575)
Cash Flows from Noncapital Financing Activities:		
Operating transfers in		575
Operating transfers out	(59)	
Net Cash Provided by (Used for) Noncapital Financing Activities	(59)	575
Cash Flows from Capital and Related Financing Activities:		
Proceeds from bonds		
Interest paid	(300)	
Lease purchase obligation principal payment	(262)	
Principal payments on bonds and certificates		
Principal payments on notes	(51)	
Capital contributions	318	
Acquisitions of fixed assets	(285)	
Payment of residual equity		
Payment on other non-current obligations		
Net Cash Provided by (Used for) Capital and Related Financing Activities	(580)	
Cash Flows from Investing Activities:		
Interest income		
Net Cash Provided by Investing Activities		
Net Increase (Decrease) in Cash and Cash Equivalents	422	
Cash and Cash Equivalents at Beginning of Year		
Cash and Cash Equivalents at End of Year	$ 422	

County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 2000	1999
11,843	(3,400)	5		7,736	30,920
6,758	23			8,409	7,118
12,535	3,875	(2)	110	17,262	(10,291)
(60)				(57)	(97)
(9,619)	(9,910)	30		(20,032)	5,300
(905)			2	(936)	(12)
6,425	1,885	1	(112)	8,322	4,899
433	38			470	520
581	9,964	(50)		9,762	(2,698)
5,317				5,317	(17,237)
33,308	2,475	(16)		36,253	18,422
13,955	3,901			18,431	13,765
(29,013)	(264)			(29,336)	(35,583)
(15,058)	3,637			(10,905)	(21,818)
					8,125
(6,425)				(6,725)	(6,612)
(68)	(21)			(351)	(3,900)
(2,419)				(2,419)	(3,055)
(140)				(191)	(47)
				318	89
(16,599)				(16,884)	(9,782)
139			(139)		
	(1,031)			(1,031)	
(25,512)	(1,052)		(139)	(27,283)	(15,182)
					20
					20
(7,262)	5,060	(16)	(139)	(1,935)	(18,558)
44,990	14,864	245	139	60,238	78,796
37,728	19,924	229		58,303	60,238


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These Funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Employee Medical Insurance
Long-Term Disability Insurance (Management Employees)
Workers' Compensation Insurance
County General
Fire Protection
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2000

(With Comparative Totals for June 30, 1999)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Assets:				
Cash and investments	$ 1,485	1,466	3,530	36,385
Accounts receivable and accrued revenue				1,512
Due from other funds		103		
Total Assets	$ 1,485	1,569	3,530	37,897
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	$ 471		388	41,387
Due to other funds	122	650	20	546
Total Liabilities	593	650	408	41,933
Fund Equity (Deficit):				
Retained earnings (deficit):				
Unreserved	892	919	3,122	(4,036)
Total Fund Equity (Deficit)	892	919	3,122	(4,036)
Total Liabilities and Fund Equity (Deficit)	$ 1,485	1,569	3,530	37,897

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 2000	1999
7,837	742	22,771	1,655	1,005	665	77,541	74,030
88		6	68		1	1,675	1,307
	34	3,755				3,892	4,061
7,925	776	26,532	1,723	1,005	666	83,108	79,398
5,681	1,638	20,932	220	9,620		80,337	84,198
46	10	292	23	30		1,739	1,532
5,727	1,648	21,224	243	9,650		82,076	85,730
2,198	(872)	5,308	1,480	(8,645)	666	1,032	(6,332)
2,198	(872)	5,308	1,480	(8,645)	666	1,032	(6,332)
7,925	776	26,532	1,723	1,005	666	83,108	79,398

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)

YEAR ENDED JUNE 30, 2000

(With Comparative totals for the Year Ended June 30, 1999)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Revenues:				
Charges for services	$ 5,472	1,197	66	15,342
Operating Expenses:				
Salaries and employee benefits			464	
Services and supplies	426	1,305	87	2,184
Benefit and claim expense	5,234			11,189
Total Operating Expenses	5,660	1,305	551	13,373
Operating Income (Loss)	(188)	(108)	(485)	1,969
Nonoperating Revenues (Expenses)				
Interest income	73		270	1,467
Income (Loss) Before Operating Transfers	(115)	(108)	(215)	3,436
Operating transfers in				
Operating transfers out				
Net Income (Loss)	(115)	(108)	(215)	3,436
Retained Earnings (Deficit) at Beginning of Year	1,007	1,027	3,337	(7,472)
Retained Earnings (Deficit) at End of Year	$ 892	919	3,122	(4,036)

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 2000	1999
925	396	4,111	764		23	28,296	27,066
						464	396
233	109	3,587	49	959	214	9,153	8,065
897	944	852	481	1,625	10	21,232	34,445
1,130	1,053	4,439	530	2,584	224	30,849	42,906
(205)	(657)	(328)	234	(2,584)	(201)	(2,553)	(15,840)
389		1,232	85	6	32	3,554	3,726
184	(657)	904	319	(2,578)	(169)	1,001	(12,114)
		3,242		3,152	50	6,444	
		(81)				(81)	(1)
184	(657)	4,065	319	574	(119)	7,364	(12,115)
2,014	(215)	1,243	1,161	(9,219)	785	(6,332)	5,783
2,198	(872)	5,308	1,480	(8,645)	666	1,032	(6,332)

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2000

(With Comparative Totals for the Year Ended June 30, 1999)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Income (Loss)	$ (188)	(108)	(485)	1,969
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable and accrued revenue				(484)
Decrease (increase) in amounts due from other funds	432	(4)	1	2,752
Increase (decrease) in accounts payable and accrued liabilities	(90)		8	(836)
Increase (decrease) in amounts due to other funds	82	417	(17)	(298)
Net Cash Provided by (Used for) Operating Activities	236	305	(493)	3,103
Cash Flows from Noncapital Financing Activities:				
Operating transfers in				
Operating transfers out				
Net Cash Provided by (Used for) Noncapital Financing Activities				
Cash Flows from Investing Activities:				
Interest income	73		270	1,467
Net Cash Provided by Investing Activities	73		270	1,467
Net Increase (Decrease) in Cash and Cash Equivalents	309	305	(223)	4,570
Cash and Cash Equivalents at Beginning of Year	1,176	1,161	3,753	31,815
Cash and Cash Equivalents at End of Year	$ 1,485	1,466	3,530	36,385

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 2000	Totals 1999
(205)	(657)	(328)	234	(2,584)	(201)	(2,553)	(15,840)
(10)		130	(6)	1	1	(368)	(423)
28	(2)	(3,038)				169	(90)
(560)	(122)	(515)	(1)	(1,744)	(1)	(3,861)	10,845
(34)	(5)	87	(3)	(21)	(1)	207	341
(781)	(786)	(3,664)	224	(4,348)	(202)	(6,406)	(5,167)
		3,242		3,152	50	6,444	
		(81)				(81)	(1)
		3,161		3,152	50	6,363	(1)
389		1,232	85	6	32	3,554	3,726
389		1,232	85	6	32	3,554	3,726
(392)	(786)	729	309	(1,190)	(120)	3,511	(1,442)
8,229	1,528	22,042	1,346	2,195	785	74,030	75,472
7,837	742	22,771	1,655	1,005	665	77,541	74,030

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FIDUCIARY FUNDS

TRUST FUNDS

PENSION TRUST FUND

This Fund, which is under the control of the Board of Retirement, accumulates contributions from the County, its employees and other participating employers, and earnings from the Fund's investments. Disbursements are made from the Fund for retirement allowances, disability and death benefits, and administrative expenses. This Fund includes all assets of the Employees' Retirement Association.

INVESTMENT TRUST FUND

This Fund is used to account for the assets of legally separate entities who make directed investments through the County Treasurer. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass-through funds for tax collections for cities. This Fund represents the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

AGENCY FUNDS

TAX LOSSES RESERVE

This Fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES

These Funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation and amounts held pending authority for apportionment.

OTHER AGENCIES

These Funds account for assets held by the County as an agent for individuals, private organizations and other governmental units. These Funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for Federal and State projects.

COUNTY OF CONTRA COSTA

FIDUCIARY FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2000

(With Comparative Totals for June 30, 1999)

(In Thousands)

	Pension Trust	Investment Trust	Agency	Totals 2000	Totals 1999
Assets:					
Cash and investments	$ 3,013,781	745,482	159,292	3,918,555	3,525,638
Accounts receivable and accrued revenue	9,848	15,087	24,627	49,562	41,770
Due from other funds	1,813	49,549	8,960	60,322	95,923
Taxes receivable			97,009	97,009	98,476
Prepaid items and deposits	287			287	187
Fixed assets, net	176			176	218
Total Assets	$ 3,025,905	810,118	289,888	4,125,911	3,762,212
Liabilities and Equity					
Liabilities:					
Warrants outstanding	$	58,535	29,120	87,655	82,227
Accounts payable and accrued liabilities	38,741		18,018	56,759	45,500
Employee benefits payable	75			75	56
Due to other funds		50,148	55,172	105,320	148,696
Unapportioned taxes			65,187	65,187	62,575
Tax loss guarantees			22,827	22,827	21,322
Due to other agencies			99,564	99,564	84,143
Total Liabilities	38,816	108,683	289,888	437,387	444,519
Equity:					
Fund balances:					
Reserved					
Employees' pension benefits	2,987,089			2,987,089	2,637,020
Participation in individually directed investment accounts		701,435		701,435	680,673
Total Equity	2,987,089	701,435		3,688,524	3,317,693
Total Liabilities and Equity	$ 3,025,905	810,118	289,888	4,125,911	3,762,212

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2000

(In Thousands)

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Tax Losses Reserve:				
Assets:				
Cash and investments	$ 18,563	9,249	7,840	19,972
Due from other funds	2,759	2,855	2,759	2,855
Total Assets	$ 21,322	12,104	10,599	22,827
Liabilities:				
Tax loss guarantees	$ 21,322	9,345	7,840	22,827
Total Liabilities	$ 21,322	9,345	7,840	22,827
Unapportioned Taxes:				
Assets:				
Accounts receivable and accrued revenue	$ 5,606	18,895	19,952	4,549
Due from other funds	134	64,151	64,154	131
Taxes receivable	98,476	1,012,258	1,013,725	97,009
Total Assets	$ 104,216	1,095,304	1,097,831	101,689
Liabilities:				
Accounts payable and accrued liabilities	$ 9,935	27,231	24,557	12,609
Due to other funds	31,706	16,557	24,370	23,893
Unapportioned taxes	62,575	33,400	30,788	65,187
Total Liabilities	$ 104,216	77,188	79,715	101,689

(continued)

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2000

(In Thousands)

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Other Agencies:				
Assets:				
Cash and investments	$ 130,372	2,277,360	2,268,412	139,320
Accounts receivable and accrued revenue	18,366	17,472	15,760	20,078
Due from other funds	10,181	25,365	29,572	5,974
Total Assets	$ 158,919	2,320,197	2,313,744	165,372
Liabilities:				
Warrants outstanding	$ 31,798	1,142,303	1,144,981	29,120
Accounts payable and accrued liabilities	4,850	637,831	637,272	5,409
Due to other funds	38,128	51,000	57,849	31,279
Due to other agencies and districts	84,143	425,486	410,065	99,564
Total Liabilities	$ 158,919	2,256,620	2,250,167	165,372

(continued)

COUNTY OF CONTRA COSTA

AGENCY FUNDS

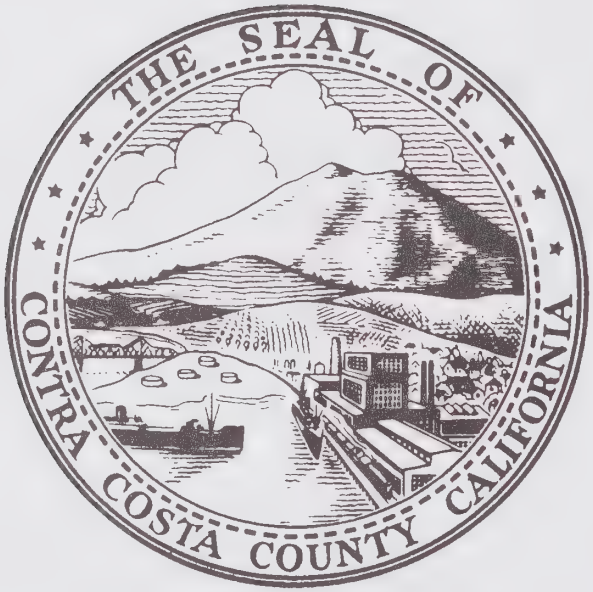
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2000

(In Thousands)

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Totals-Agency Funds:				
Assets:				
Cash and investments	$ 148,935	2,286,609	2,276,252	159,292
Accounts receivable and accrued revenue	23,972	36,367	35,712	24,627
Due from other funds	13,074	92,371	96,485	8,960
Taxes receivable	98,476	1,012,258	1,013,725	97,009
Total Assets	$ 284,457	3,427,605	3,422,174	289,888
Liabilities:				
Warrants outstanding	$ 31,798	1,142,303	1,144,981	29,120
Accounts payable and accrued liabilities	14,785	665,062	661,829	18,018
Due to other funds	69,834	67,557	82,219	55,172
Unapportioned taxes	62,575	33,400	30,788	65,187
Tax loss guarantees	21,322	9,345	7,840	22,827
Due to other agencies and districts	84,143	425,486	410,065	99,564
Total Liabilities	$ 284,457	2,343,153	2,337,722	289,888

(concluded)


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for fixed assets of the County other than those accounted for in Enterprise, Internal Service and Pension Trust Funds.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

JUNE 30, 2000*

(In Thousands)

General Fixed Assets:

Land	$ 39,132
Buildings and improvements	382,153
Buildings and improvements-lease purchases	131,238
Equipment	90,156
Equipment-lease purchase	8,299
Total General Fixed Assets	$ 650,978

Investments in General Fixed Assets from:

General obligation bonds	$ 8,562
Federal grants	14,594
State grants	70,286
General fund	365,381
Special revenue funds	106,389
Other government agencies	84,932
Gifts	834
Total Investment in General Fixed Assets	$ 650,978

* Includes Housing Authority as of March 31, 2000.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

JUNE 30, 2000*

(In Thousands)

Function and Activity	Total	Land	Buildings & Improve - ments	Building & Improvements Lease Purchase	Equipment	Equip- ment Lease Purchase
General Government:						
Legislative & administrative	$ 913				889	24
Finance	1,100		9		1,024	67
Counsel	109				109	
Personnel	967				810	157
Elections	1,712				1,712	
Communications	3,346		14		3,185	147
Property management	18,913		1,386	391	15,344	1,792
Plant acquisition	392,683	33,373	230,116	128,265	929	
Promotion	3				3	
Other general	5,284				3,980	1,304
Total General Government	425,030	33,373	231,525	128,656	27,985	3,491
Public Protection:						
Judicial	4,492		294		4,181	17
Police protection	13,356	7	874		10,382	2,093
Detention & correction	40,016	1,491	30,990	2,582	3,217	1,736
Fire protection	39,849	2,026	14,789		23,034	
Flood control	1,150	177	24		949	
Protective inspection	2,125				2,024	101
Other protection	2,886	428	1,728		710	20
Total Public Protection	103,874	4,129	48,699	2,582	44,497	3,967
Health and Sanitation:						
Health	2,742		6		2,399	337
Hospital care	805	141			664	
Sanitation	1,700		1,614		86	
Total Health and Sanitation	5,247	141	1,620		3,149	337
Public Assistance:						
Assistance administration	3,180				3,000	180
Veterans services	8				8	
Other assistance	86,922	360	85,449		1,113	
Total Public Assistance	90,110	360	85,449		4,121	180
Education:						
Library services	6,708	349	5,477		882	
Agricultural education	6				6	
Total Education	6,714	349	5,477		888	
Public Ways and Facilities	14,979	141	5,023		9,491	324
Recreation and Cultural Services	5,024	639	4,360		25	
Total General Fixed Assets	$ 650,978	39,132	382,153	131,238	90,156	8,299

* Includes Housing Authority as of March 31, 2000.

COUNTY OF CONTRA COSTA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 2000*

(In Thousands)

Function and Activity	Balance July 1, 1999	Additions	Deletions	Transfers	Balance June 30, 2000
General Government:					
Legislative & administrative	$ 914	2	(3)		913
Finance	1,163	61	(124)		1,100
Counsel	109				109
Personnel	794	194	(21)		967
Elections	1,711	175	(174)		1,712
Communications	3,194	173	(21)		3,346
Property management	16,387	5,790	(3,264)		18,913
Plant acquisition	371,914	21,118	(349)		392,683
Promotion	3				3
Other general	6,377	583	(1,676)		5,284
Total General Government	402,566	28,096	(5,632)		425,030
Public Protection:					
Judicial	4,677	153	(338)		4,492
Police protection	12,919	1,950	(1,626)	113	13,356
Detention & correction	39,592	1,191	(767)		40,016
Fire protection	36,677	5,466	(2,294)		39,849
Flood control	1,150				1,150
Protective inspection	1,594	585	(54)		2,125
Other protection	3,105	95	(201)	(113)	2,886
Total Public Protection	99,714	9,440	(5,280)		103,874
Health and Sanitation:					
Health	2,790	87	(135)		2,742
Hospital care	701	162	(58)		805
Sanitation	1,684	16			1,700
Total Health and Sanitation	5,175	265	(193)		5,247
Public Assistance:					
Assistance administration	3,145	224	(189)		3,180
Veterans services	8				8
Other assistance	77,304	10,212	(594)		86,922
Total Public Assistance	80,457	10,436	(783)		90,110
Education:					
Library services	7,538	242	(1,072)		6,708
Agricultural education	7	6	(7)		6
Total Education	7,545	248	(1,079)		6,714
Public Ways and Facilities	13,255	2,142	(418)		14,979
Recreation and Cultural Services	4,663	361			5,024
Total General Fixed Assets	$ 613,375	50,988	(13,385)		650,978

* Includes Housing Authority as of March 31, 2000.

STATISTICAL SECTION

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeitures and Penalties	Use of Money and Property	Inter-Governmental	Charges for Services	Other	Total
1991	$ 220,247	10,341	9,757	24,875	320,889	88,920	10,879	685,908
1992	232,044	9,464	7,179	24,592	360,239	95,658	24,884	754,060
1993	226,565	14,445	6,728	27,280	367,112	92,866	7,693	742,689
1994	173,384	12,529	12,654	27,953	448,668	102,545	14,750	792,483
1995	167,185	13,332	21,306	30,600	478,350	140,354	14,923	866,050
1996	179,431	14,569	20,477	33,903	470,211	130,087	21,360	870,038
1997	184,805	14,265	17,343	35,457	469,257	127,208	25,585	873,920
1998	179,331	14,194	16,249	42,168	471,208	130,468	19,844	873,462
1999	192,915	16,221	17,088	40,649	502,908	145,210	27,283	942,274
2000	204,383	20,395	19,000	37,956	564,289	169,240	35,020	1,050,283

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1991	$ 74,325	218,079	100,750	224,859	11,235	36,515	56,044	721,807
1992	71,562	229,403	134,022	242,274	11,916	50,273	20,879	760,329
1993	66,211	226,248	136,933	239,151	11,342	42,542	27,068	749,495
1994	66,008	229,263	154,556	275,713	9,260	34,743	40,817	810,360
1995	69,828	270,099	157,787	293,294	9,394	35,336	80,156	915,894
1996	84,137	257,933	138,243	286,457	12,878	39,536	72,515	891,699
1997	79,195	272,415	132,432	272,163	11,439	32,566	65,904	866,114
1998	85,786	266,707	147,867	268,633	11,774	33,071	76,088	889,926
1999	108,963	287,538	157,041	289,570	12,828	45,855	72,385	974,180
2000	101,772	307,260	164,142	302,690	14,216	50,508	84,363	1,024,951

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO Enterprise Funds ($17,856,000 for 1999-2000).

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE - CONSTANT DOLLARS (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Investment Income	Inter-Governmental	Charges For Services	Other	Total
1991	$ 162,905	7,649	7,217	18,399	237,344	65,769	8,047	507,330
1992	165,274	6,741	5,113	17,516	256,580	68,132	17,724	537,080
1993	156,478	9,977	4,647	18,841	253,548	64,138	5,313	512,942
1994	117,716	8,506	8,591	18,978	304,615	69,621	10,014	538,041
1995	111,290	8,875	14,183	20,369	318,422	93,429	9,934	576,502
1996	117,301	9,524	13,387	22,164	307,394	85,043	13,964	568,777
1997	117,287	9,053	11,007	22,503	297,815	80,733	16,238	554,636
1998	110,087	8,713	9,975	25,886	289,262	80,091	12,182	536,196
1999	114,083	9,593	10,105	24,038	297,403	85,872	16,134	557,228
2000	115,962	11,572	10,780	21,535	320,164	96,023	19,870	595,906

Notes: (1) Includes all governmental fund types.

(2) The information for the years 1990 through 2000 has been adjusted using the average Consumer Price Index - Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION - CONSTANT DOLLARS (1) (2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1991	$ 54,974	161,301	74,519	166,316	8,310	27,008	41,453	533,881
1992	50,970	163,392	95,457	172,560	8,487	35,807	14,871	541,544
1993	45,729	156,259	94,574	165,171	7,833	29,382	18,695	517,643
1994	44,815	155,654	104,933	187,191	6,287	23,588	27,712	550,180
1995	46,482	179,796	105,034	195,236	6,253	23,522	53,357	609,680
1996	55,003	168,620	90,375	187,268	8,419	25,846	47,406	582,937
1997	50,261	172,889	84,048	172,729	7,260	20,668	41,826	549,681
1998	52,662	163,724	90,772	164,907	7,228	20,301	46,708	546,302
1999	64,437	170,040	92,869	171,242	7,586	27,117	42,806	576,097
2000	57,743	174,332	93,130	171,739	8,066	28,657	47,866	581,533

(1) Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO Enterprise Funds in constant dollars ($10,131,000 for 1999-2000).

(2) The information for the years 1990 through 2000 has been adjusted using the average Consumer Price index - Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	Assessed Value					Net Increase	
	Real Property	Personal Property	Total	Exemptions	Assessed Value of Taxable Property	Amount	Per-centage
1991	$ 52,665,650	$ 2,218,687	$ 54,884,337	$ 768,708	$ 54,115,629	$ 5,473,391	11.25 %
1992	56,863,974	2,378,515	59,242,489	820,302	58,422,187	4,306,558	7.96
1993	59,800,740	2,501,057	62,301,797	908,476	61,393,321	2,971,134	5.09
1994	61,824,575	2,685,105	64,509,680	1,081,984	63,427,696	2,034,375	3.31
1995	63,992,943	2,406,789	66,399,732	1,105,367	65,294,365	1,866,669	2.94
1996	65,949,619	2,417,931	68,367,550	1,221,088	67,146,462	1,852,097	2.84
1997	67,846,683	2,657,824	70,504,507	1,262,407	69,242,100	2,095,638	3.12
1998	69,194,267	2,513,679	71,707,946	1,393,145	70,314,801	1,072,701	1.55
1999	72,525,051	2,728,990	75,254,041	1,554,486	73,699,555	3,384,754	4.81
2000	77,475,617	2,495,049	79,970,666	1,683,078	78,287,588	4,588,033	6.23

NOTE: (1) Article XIIIA, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2 percent; b) to reflect current market value at time of ownership change and c) to reflect market value for new construction.

COUNTY OF CONTRA COSTA

GENERAL TAXES LEVIED AND COLLECTED

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	General Taxes Levied (1)	General Taxes Collected (2)
1991	$ 541,156,290	$ 541,156,290
1992	584,221,870	584,221,870
1993	613,933,210	613,933,210
1994	634,276,960	634,276,960
1995	652,943,650	652,943,650
1996	671,464,620	671,464,620
1997	692,421,000	692,421,000
1998	703,148,010	703,148,010
1999	736,995,550	736,995,550
2000	782,875,880	782,875,880

NOTES: (1) General taxes are calculated at 1 percent of total assessed value less local exemptions.

(2) General County taxes collected are the same as the amounts levied, because the County follows California's alternate method of apportionment (the Teeter Plan). Under the Teeter Plan, all amounts levied are apportioned to the County and other taxing agencies regardless of whether they are collected in the current year or not. A tax losses reserve fund insures losses resulting when a property is sold for taxes, and the proceeds are insufficient to pay the outstanding amounts due.

COUNTY OF CONTRA COSTA

SPECIAL ASSESSMENTS LEVIED AND COLLECTED

LAST TEN FISCAL YEARS (1)

Fiscal Year Ended June 30,	Special Assessments Levied (2)	Special Assessments Collected (3)
1995	$ 4,809,648	$ 4,809,648
1996	3,693,552	3,693,552
1997	3,232,099	3,232,099
1998	2,946,192	2,946,192
1999	3,155,064	3,155,064
2000	3,027,937	3,027,937

NOTES: (1) Data for this schedule are provided for years in which special assessment debt with government commitment has been reported separately in the CAFR. Data are not available for prior years.

(2) Special assessments are amounts levied to pay special assessment debt with government commitment.

(3) Special assessments collected are the same as the amounts levied, because the County follows California's alternate method of apportionment (the Teeter Plan). Under the Teeter Plan, all amounts levied are apportioned to the County and other taxing agencies regardless of whether they are collected in the current year or not. A tax losses reserve fund insures losses resulting when a property is sold for taxes, and the proceeds are insufficient to pay the outstanding amounts due.

COUNTY OF CONTRA COSTA

PROPERTY TAX RATES (1)

DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	County-wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1991	1.0000	.0013	.0049	.0296	.0153	.0170	1.0681
1992	1.0000	.0012	.0028	.0292	.0193	.0155	1.0680
1993	1.0000	.0011	.0071	.0345	.0153	.0192	1.0772
1994	1.0000	.0011	.0068	.0321	.0190	.0143	1.0733
1995	1.0000	.0010	.0071	.0314	.0206	.0147	1.0748
1996	1.0000	.0010	.0068	.0338	.0223	.0153	1.0792
1997	1.0000	.0010	.0064	.0309	.0263	.0148	1.0794
1998	1.0000	.0009	.0063	.0304	.0297	.0142	1.0815
1999	1.0000	.0008	.0061	.0262	.0342	.0139	1.0812
2000	1.0000	.0006	.0055	.0099	.0135	.0334	1.0629

NOTE: (1) In June, 1978, California voters approved Proposition 13 which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State legislature. The County-wide rate is 1 percent of full cash value ($1 per $100 of taxable assessed valuation). The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA

PROPERTY TAXES

DIRECT AND ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1991	$ 155,101	63,143	117,025	205,761	112,749	48,107	701,886
1992	164,649	67,125	125,264	227,839	118,584	53,626	757,087
1993	155,713	65,974	134,037	278,128	125,246	56,494	815,592
1994	101,541	75,565	143,162	335,343	127,425	58,774	841,810
1995	97,074	75,845	147,215	364,439	132,043	58,766	875,382
1996	100,025	78,752	157,323	374,506	136,030	59,137	905,773
1997	102,991	81,617	157,386	383,348	137,713	61,122	924,177
1998	103,519	84,097	169,578	390,822	134,065	62,598	944,679
1999	109,632	79,057	178,329	416,242	139,426	65,433	988,119
2000	115,829	81,995	176,174	444,126	144,964	71,203	1,034,291

NOTE: This schedule shows the property tax levies by major group of taxing agencies.

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30,	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1976	$ 290,128,126	$ 5,120,237	1.76 %	$ 11,678,432	$ 8,612,344	73.75 %
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90.21
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	94.66
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	108.79
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	101.66
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	58.91
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51.06
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	57.52
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	75.57
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91.49
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95.31
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74.12
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	73.51
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82.28
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87.39
1991	669,071,124	19,762,687	2.95	31,374,327	24,093,615	76.79
1992	714,963,082	24,787,991	3.47	41,780,835	26,558,333	63.57
1993	760,559,294	24,239,204	3.19	46,553,277	29,042,152	62.38
1994	794,435,830	20,652,106	2.60	43,996,595	31,225,565	70.97
1995	823,495,651	20,640,379	2.51	43,587,741	24,709,211	56.69
1996	854,519,586	18,296,237	2.14	41,993,380	18,670,811	44.46
1997	869,580,974	18,057,023	2.08	42,022,344	17,154,539	40.82
1998	892,581,453	15,547,736	1.74	37,200,417	19,508,732	52.44
1999	939,437,116	15,375,159	1.64	32,858,406	21,550,142	65.58
2000	981,579,866	15,904,158	1.62	31,563,440	23,054,893	73.04

COUNTY OF CONTRA COSTA

RATIO OF NET GENERAL BONDED DEBT

TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30.	Population	Assessed Value of Taxable Property (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio Of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1991	819,293	$ 54,155,630	$ 7,265,000	$ 1,878,000	$ 5,387,000	0.010	6.58
1992	836,871	58,422,185	34,720,000	27,000	34,693,000	0.059	41.46
1993	855,109	61,393,320	37,650,000	39,997	37,610,003	0.061	43.98
1994	868,600	63,427,697	374,392,000	1,233,000	373,159,000	0.588	429.61
1995	883,390	65,294,365	373,161,000	2,616,000	370,545,000	0.567	419.46
1996	870,724	67,146,462	366,517,000	2,371,000	364,146,000	0.542	418.21
1997	879,206	69,242,100	360,830,000	2,513,000	358,317,000	0.517	407.55
1998	900,688	70,314,801	352,965,000	2,766,000	350,199,000	0.498	388.81
1999	916,403	73,699,555	317,695,000	2,711,000	314,984,000	0.427	343.72
2000	930,025	78,287,588	304,635,000	3,857,000	300,778,000	0.384	323.41

NOTE: (1) Does not include Public Financing Auhtority debt, Public Facilites Corporation debt, Redevelopment Agency debt nor special assessment debt with government commitment.

COUNTY OF CONTRA COSTA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	New Dwelling Units (1)		Construction Valuation (000's)		Bank Deposits (2) (000's)
	Single Family	Multiple Family	Residential	Non-Residential	
1990	3,132	1,149	$ 560,193	$ 252,443	$ 8,945,509
1991	2,705	1,275	488,939	196,165	8,907,543
1992	3,279	614	638,714	207,099	9,102,176
1993	3,026	451	590,000	183,156	11,462,467
1994	3,682	230	583,734	164,684	9,425,977
1995	3,137	618	619,685	190,443	9,769,220
1996	3,080	450	584,108	170,069	10,510,172
1997	3,105	381	582,793	180,794	11,160,868
1998	3,144	999	738,939	235,905	11,491,805
1999	3,909	504	852,256	234,752	13,942,607

Source: (1) Economic Sciences Corp: 1990-1999

(2) "Commercial Bank Deposits", Federal Deposit Insurance Corporation

Assessed Value of Taxable Property (000's)

Residential	Commercial	Industrial	Land	Total
$ 30,469,308	$ 6,453,312	$ 10,760,173	$ 959,444	$ 48,642,237
34,470,712	7,051,527	11,436,450	1,156,941	54,115,630
37,770,532	7,656,657	11,889,885	1,105,112	58,422,186
40,184,960	7,655,329	12,413,013	1,140,017	61,393,319
42,295,193	7,602,074	12,357,698	1,172,732	63,427,697
43,971,060	7,556,205	12,591,768	1,175,332	65,294,365
45,312,034	7,448,151	13,281,211	1,105,065	67,146,461
47,836,713	9,456,047	11,924,385	1,097,656	70,314,801
50,500,004	9,865,342	12,187,476	1,146,733	73,699,555
59,629,822	11,590,814	11,955,053	1,361,172	84,536,861

COUNTY OF CONTRA COSTA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (2)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) (000's)	Ratio Of Debt Service To Total General Expenditures
1991	$ 475,000	$ 628,000	$ 1,103,000	$ 721,805	.0015
1992	300,000	502,000	802,000	760,329	.0011
1993	320,000	383,000	703,000	749,495	.0009
1994	614,000	6,021,000	6,635,000	810,360	.0082
1995	1,278,000	22,338,000	23,616,000	915,893	.0258
1996	4,000,000	22,435,000	26,435,000	891,699	.0296
1997	5,703,000	22,242,000	27,945,000	866,114	.0323
1998	7,475,000	21,952,000	29,427,000	889,926	.0331
1999	9,370,000	21,539,000	30,909,000	974,180	.0317
2000	11,325,000	20,952,000	32,277,000	1,024,951	.0315

NOTES: (1) Includes all governmental fund types.

(2) Does not include Public Financing Authroity, Public Facilities Corporation, Redevelopment Agency nor assessment district debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 2000

(In Thousands)

Assessed Value of Taxable Property	$	78,287,588
Debt Limit Five Percent of Assessed Value (1)	$	3,914,379
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		360,785
Less: Assets in Debt Service Funds		10,823
Total Amount of Debt Applicable to Debt Limit		349,962
Legal Debt Margin	$	3,564,417

NOTES: (1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all taxable real and personal property within the County.

(2) Does not include Public Financing Authority, Public Facilities Corporation and assessment district debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

	Debt Applicable May 1, 2000 (1)	
	Percentage	Amount
DIRECT GENERAL FUND OBLIGATION DEBT:		
Contra Costa County General Fund Obligations	100.000	$ 302,620,000
Contra Costa County Pension Obligations	100.000	313,190,000
TOTAL DIRECT DEBT		615,810,000
OVERLAPPING DEBT:		
Contra Costa County Board of Education Cert. of Participation	100.000	3,305,000
Contra Costa County Mosquito Abatement Cert. of Part.	100.000	1,495,000
Alameda-Contra Costa Transit District Cert. of Participation	10.782	2,618,948
East Bay Municipal Utility District and Special District No. 1	48.963-5.988	6,156,441
Acalanes and Liberty Union High School Districts	100.000	108,584,911
Martinez Unified School District	100.000	41,629,757
Pittsburg and West Contra Costa Unified School Districts	100.000	59,390,000
Lafayette School District	100.000	27,010,000
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	33,230,000
SRV Unified School District Overlapping Tax and Assessment Debt	100.000	70,000,000
SRV Unified School District Lease Tax Obligations	100.000	22,510,000
Other School Districts' Overlapping Tax and Assessment Debt	100.000	71,515,398
Antioch Unified School District Certificates of Participation	100.000	21,495,695
Other School Districts' General Fund Obligations	.473-100.000	47,203,308
Cities' Overlapping Tax and Assessment Debt	100.000	6,595,000
City of Concord General Fund Obligations	100.000	30,770,000
City of Richmond General Fund Obligations	100.000	27,492,772
City of Richmond Pension Obligations	100.000	36,280,000
City of Antioch General Fund Obligations	100.000	16,009,708
City of San Ramon General Fund Obligations	100.000	22,570,000
Other Cities' General Fund Obligations	100.000	33,670,000
East Bay Regional Park District	44.434	80,241,139
Hospital Districts and Authorities	100.000	5,555,000
Other Special Districts' Cert. of Participation	100.000	12,260,000
Other Special Districts' Overlapping Tax and Assessment Debt	100.000	2,365,000
Community Facilities District	100.000	211,050,000
1915 Act Assessment Bonds (Estimate)	100.000	299,290,598
TOTAL OVERLAPPING DEBT		1,300,293,675

(continued)

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

TOTAL GROSS DIRECT AND OVERLAPPING DEBT		1,916,103,675
Less: San Ramon Unified School Dist. Certificates of Participation (Self-supporting from GIC from Bayerische Landesbank)		13,400,000
East Bay Municipal Utility District and Special District No. 1 (100% self-supporting)		3,427,410
City of Concord lease bonds (100% self-supporting)		865,000
TOTAL NET DIRECT AND OVERLAPPING DEBT		$ 1,898,411,265
1999 - 2000 Assessed Value of Taxable Property	$ 78,287,588,000	
Less: Redevelopment Increments	6,660,417,603	
Adjusted Assessed Valuation	$ 71,627,170,397	
Population	930,025	

	Ratio to Full Cash Value (%)	Per Capita
Direct Debt (Includes County Lease Revenue Obligations)	0.86	$ 662
Total Gross Direct and Overlapping Debt	2.68	1,398
Total Net Direct and Overlapping Debt	2.65	2,041

(1) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

(concluded)

COUNTY OF CONTRA COSTA

TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 2000

Taxpayer	Type of Business	1999 - 2000 Secured Assessed Valuation	Percent Of Total Secured Assessed Valuation
Chevron USA	Petroleum Refining	$ 1,850,028,937	2.36 %
Pacific Gas & Electric	Utility	1,401,840,905	1.79
Tosco Corp	Petroleum Refining	1,231,248,814	1.57
Shell Oil Company	Petroleum Refining	1,070,925,694	1.37
Pacific Bell	Utility	954,452,636	1.22
USS Posco	Steel Production	353,573,814	0.45
Seeno and Associates	Construction	332,252,823	0.42
Bank of America	Banking	186,852,827	0.24
Taubman	Real Estate Investments	159,884,248	0.20
Cornerstone	Real Estate Investments	145,183,551	0.19
		$ 7,686,244,249	9.82 %

COUNTY OF CONTRA COSTA

DEMOGRAPHICS - POPULATION

Jurisdiction	Date of Incor - poration	1950	1960	1970	Special Census 1975	1980	1990	2000
Antioch	2/2/1872	11,051	17,305	28,060	33,215	43,559	61,379	84,485
Brentwood	1/1/1948	1,729	2,186	2,649	3,662	4,434	7,515	23,090
Clayton	3/18/1964			1,385	1,790	4,325	7,219	11,373
Concord	2/2/1905	6,953	36,208	85,164	94,673	103,251	110,640	114,932
Danville	7/1/1982						28,675	40,484
El Cerrito	8/20/1917	18,011	25,437	25,190	22,950	22,731	22,684	23,874
Hercules	12/15/1900	343	310	252	121	5,963	16,554	19,552
Lafayette	7/22/1968			20,484	19,628	20,879	24,482	24,360
Martinez	4/1/1876	8,268	9,604	16,506	18,702	22,582	33,510	37,034
Moraga	11/13/1974				14,418	15,014	14,780	17,006
Orinda	7/1/1985						16,704	17,436
Pinole	6/25/1903	1,147	6,064	13,266	15,337	14,253	17,147	18,657
Pittsburg	6/22/1903	12,763	19,062	20,651	24,347	33,034	47,190	54,383
Pleasant Hill	11/14/1961			24,610	25,398	25,124	31,115	33,169
Richmond	8/7/1905	99,545	71,584	79,043	70,126	74,676	83,718	94,369
San Pablo	4/26/1948	14,476	19,687	21,461	19,392	19,750	24,709	26,827
San Ramon	7/1/1983						34,170	45,704
Walnut Creek	10/19/1914	2,420	9,903	39,844	46,034	53,643	60,542	64,710
Total Incorporated		176,706	217,350	378,565	409,793	463,218	642,733	751,445
Unincorporated		122,278	191,680	177,240	173,036	194,034	154,548	178,580
TOTAL COUNTY		298,984	409,030	555,805	582,829	657,252	797,281	930,025

Source: 1950-1990 U.S. Census; 1992-2000 California State Department of Finance.

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1850.

	JUNE 1998 PRIMARY ELECTION	NOVEMBER 1998 GENERAL ELECTION	MARCH 2000 PRIMARY ELECTION
REGISTERED VOTERS	492,730	485,910	458,136
NUMBER VOTING	222,717	306,712	276,352
PERCENT VOTING	45.20	63.12	60.32

ROADS: 741.03 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1990	6,718	3.9	8.4
1991	7,008	4.3	8.6
1992	7,080	1.0	8.5
1993	6,689	(5.5)	7.8
1994	6,658	(0.5)	7.7
1995	6,822	2.5	7.7
1996	6,856	0.5	7.9
1997	6,974	1.7	7.9
1998	7,106	1.9	7.9
1999	7,683	8.1	8.4
2000	8,090	5.3	8.7